# OASIS SECURITIES LIMITED

**38th Annual Report and Accounts**

**2024-2025**

# CORPORATE INFORMATION

**BOARD OF DIRECTORS**

**Mr. Rajesh Kumar Sodhani(DIN: 02516856)**
Managing Director

**Mr. Devi Dutt Agarwal (DIN: 10631960)**
Whole Time Director

**Mrs. Priya Sodhani (DIN: 02523843)**
Non-Executive Director

**Mr. Gyan Chand Jain (DIN: 01220412)**
Non-Executive Director

**Mr. Manish Bihani (DIN: 03466971)**
Additional Independent Director

**Mrs. Meenu Kabra ((DIN : 10269674)**
Independent Director

**STATUTORY AUDITORS**
M/s Rajvanshi and Associates
Chartered Accountants,
H-15 Chitranjan Marg C-Scheme, Jaipur-302001 RJ

**SECRETARIAL AUDITOR**
M/s ARMS & Associates LLP
Practicing Company Secretaries
HOPE- E-251, Vardhman Marg, Opp. Jyoti Nagar Gate No. 2, Lalkothi Scheme Jaipur-302005 Rajasthan

**BOARD COMMITTEES**

**Audit Committee**
Mr. Devi Dutt Agrawal (Chairperson)
Ms. Meenu Kabra
Mr. Manish Bihani

**Nomination & Remuneration Committee**
Ms. Meenu Kabra (Chairperson)
Mr. Manish Bihani
Mr. Gyan Chand Jain

**Stakeholders Relationship Committee**
Mr. Gyan Chand Jain (Chairperson)
Mr. Manish Bihani
Ms. Meenu Kabra
Mr. Rajesh Kumar Sodhani

**CHIEF FINANCIAL OFFICER**
Mr. Devi Dutt Agrawal

**COMPANY SECRETARY & COMPLIANCE OFFICER**
Mrs. Kirti Mool Chand Jain

**DEPOSITORY PARTICIPANT**
National Securities Depository Ltd.
Central Depository Services (India) Ltd

**REGISTRAR & SHARE TRANSFER AGENT**
M/s Satellite Corporate Services Pvt. Ltd
A-106-107, Dattani Plaza, East West Indl. Compound, Andheri Kurla Road, Nr Safed Pool, Sakinaka, Mumbai-400072 Maharashtra

## NOTICE OF THE ADJOURNED THIRTY-EIGHTH ANNUAL GENERAL MEETING

Notice is hereby given that the Adjourned Thirty-Eighth Annual General Meeting ("AGM") of the Members of Oasis Securities Limited ("the Company") which was originally conveyed on Monday July 28, 2025 at 11:00 A.M., to be held on Monday, September 01, 2025 at 11:00 A.M. (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the below businesses:

**Ordinary Business:**

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

**Item No. 1 – Adoption of financial statements**

To consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors ("the Board") and auditors thereon. In this regard, pass the following resolution as an **Ordinary Resolution.**

**"RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, and the reports of the Board of Directors and Auditors thereon laid before this meeting be and are hereby received, considered and adopted.**"**

**Item No. 2 – Appointment of Mr. Gyan Chand Jain as a director, liable to retire by rotation**

To re-appoint Mr. Gyan Chand Jain (DIN: 01220412), who retires by rotation and being eligible, seeks re-appointment, in this regard, pass the following resolution as an **Ordinary Resolution.**

**"RESOLVED THAT** pursuant to the provisions of section 152 of the Companies Act, 2013, the rules made there under and other applicable provisions, if any (including any statutory modification(s), clarifications, exemptions or re-enactments thereof for the time being in force), Mr. Gyan Chand Jain (DIN:01220412) who retires at this Thirty-Eighth Annual General Meeting, offers himself for re-appointment, be and is hereby approved to be re-appointed as a Director of the Company, liable to retire by rotation."

**Special Business:**

**Item No. 3 – Appointment of M/s ARMS & Associates LLP, Company Secretaries as Secretarial Auditor of the Company**

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 179 and 204 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on the recommendations of the Audit Committee and the Board of Directors, the approval of the members be and is hereby accorded for the appointment of M/s ARMS & Associates LLP, Company Secretaries (FRN:P2011RJ023700), as Secretarial Auditors of the Company for a term of five consecutive years, commencing from Financial Year 2025-26 till Financial Year 2029-30 at such remuneration and on such terms and conditions as may be determined by the Board of Directors *(including its committees thereof),* and to avail any other services, certificates, or reports as may be permissible under applicable laws."

**Item No. 4 – Regularization of Appointment of Manish Bihani (DIN: 03466971) as Independent Director (Non-Executive) of the Company**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to Sections 149, 150, 152 and other applicable provisions, if any, of The Companies Act, 2013 ("the Act") read with Rule 8 and 14 of the Companies (Appointment and Qualification of Directors) Rules, 2014, *[including any statutory modification(s) or reenactment thereof for the time being in force]* and Schedule IV to the Act and various Regulation 16, 17, 25 and other relevant regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulation"), as amended from time to time and the Articles of Association of the Company, Mr. Manish Bihani (DIN: 03466971), who was appointed pursuant to Section 161 of the Act as an Additional Independent (Non-Executive ) Director on w.e.f., February 11, 2025 by the Board on recommendation of Nomination and Remuneration Committee, and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and the Listing Regulations and who is eligible for appointment, be and is hereby appointed as the "Non-Executive Independent Director" of the Company to hold office for a first term of 5 (five) consecutive years commencing from February 11, 2025 to February 10, 2030 (both days inclusive), and that he shall not be liable to retire by rotation and that he shall be paid sitting fees as approved by the Board and reimbursement of expenses (if any) as may be permissible under the law from time to time."

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Kirti Mool Chand Jain**
**Company Secretary & Compliance Officer**
**M.No. 34031**

**Mumbai, August 02, 2025**

**Registered Office:**
Raja Bahadur Compound Bldg No 5 2nd Floor 43 Tamarind Lane, Mumbai-400023 Maharashtra
Tel.: 91-9257056969; Email: admin@oasiscaps.com; Website: www.oasiscaps.com;
CIN: L51900MH1986PLC041499

**NOTES**

1. Pursuant to the General Circular No. 09/2024 dated 19th September, 2024 issued by the Ministry of Corporate Affairs (MCA) read together with other previous circulars issued by MCA in this regard and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 read together with other previous Circulars, issued by SEBI in this regard (hereinafter collectively referred to as "the Circulars") companies are allowed to hold Annual General Meeting (AGM) through VC/ OAVM, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the Adjourned AGM of the Company is being held through VC/OAVM and the deemed venue for the same shall be the Registered Office of the Company.

2. Pursuant to aforesaid MCA Circulars, since this Adjourned AGM is being held through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the Adjourned AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.

3. Pursuant to Section 113 of the Act, Corporate/Institutional members intending to appoint their authorized representative(s) to attend the Adjourned AGM through VC / OAVM on its behalf and to vote through remote e-voting are requested to send (in advance), scanned copy (PDF/JPG Format) of a duly certified copy of the relevant Board Resolution / Letter of Authority / Power of Attorney, together with the respective specimen signatures of those representative(s), to the Scrutinizer through email at sodhanioasis@gmail.com with a copy marked to evoting@nsdl.co.in.

4. The Register of directors and key managerial personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the Adjourned AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of Adjourned AGM, i.e. September 01, 2025. Members seeking to inspect such documents can send an email to sodhanioasis@gmail.com.

5. Pursuant to the provisions of Section 91 of the Act and regulation 42 of the Listing Regulation, the Register of Members and Share Transfer Books of the Company will remain closed from August 26, 2025 to September 1, 2025 (both days inclusive).

6. Members seeking further information about the accounts are requested to write at least 7 days before the date of the meeting so that it may be convenient to get the information ready at the meeting.

7. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, which sets out details relating to Special Business at the meeting, has been annexed separately.

8. Pursuant to regulations 26(4) and 36(3) of the Listing Regulations and the Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, the relevant details of Directors seeking Appointments or Reappointment at this AGM are also annexed to this notice.

9. Notice of Adjourned AGM and statements thereto are being sent only through the electronic mode to those Members whose e-mail addresses are registered with the Company/Registrar or the Depository

Participant(s). The Company will not be dispatching physical copies of the Notice of the Adjourned AGM and statements thereto, to any Member. Members are requested to register/ update their e-mail addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with Registrar, by following due procedure. Members may note that 38th Annual Report will also be available on the Company's website viz. www.oasiscaps.com and website of the Stock Exchange where the shares of the Company are listed i.e. BSE Ltd. at www.bseindia.com.

10. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

11. In support of the *Green Initiative*, Members who have not yet registered their email addresses are kindly requested to do so with their respective Depository Participants (DPs) or with the Company's Registrar and Transfer Agent, Satellite Corporate Services Pvt. Ltd.
Members holding shares in electronic form are requested to register or update their email addresses with their DPs, while those holding shares in physical form may register or update their email addresses directly with the Company or Satellite Corporate Services Pvt. Ltd.

12. Members are requested to
    a) intimate to Satellite Corporate Services Pvt. Ltd./Company, changes, if any, pertaining to their postal address, e-mail address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, in prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI HO /MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 dated November 3, 2021, in case of Shares held in physical form;
    b) intimate to the respective Depository Participant, changes, if any, in their registered addresses at an early date, in case of Shares held in dematerialized form;
    c) quote their folio numbers/Client ID/DP ID in all correspondence;
    d) consolidate their holdings into one folio in case they hold Shares under multiple folios in the identical order of names; and
    e) register their PAN with their Depository Participants, in case of Shares held in dematerialized form.

13. SEBI has made it mandatory for all companies to use the bank account details furnished by the Depositories and the bank account details maintained by the Registrar and Transfer Agent for payment of dividend to Members electronically. The Company has extended the facility of electronic credit of dividend directly to the respective bank accounts of the Member(s) through the Electronic Clearing Service (ECS) / National Electronic Clearing Service (NECS) / National Electronic Fund Transfer (NEFT)/Real Time Gross Settlement (RTGS)/Direct Credit, etc. As directed by SEBI, Members holding shares in physical form are requested to submit particulars of their bank account in Form ISR 1 along with the original cancelled cheque bearing the name of the Member to RTA/Company to update their bank account details. Members holding shares in demat form are requested to update their bank account details with their respective Depository Participant ("DP"). The Company or RTA cannot act on any request received directly from the Members holding shares in demat form for any change of bank particulars. Such changes are to be intimated only to the Depository Participants of the Members. Further instructions, if any, already given by them in respect of shares held in physical form will not be automatically applicable to shares held in the electronic mode. Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to provide timely credit of dividend in their bank accounts. In case, the Company is unable to pay dividend to any Member by the electronic mode, due to non-availability of the details of the bank account, the Company shall dispatch the dividend warrant/demand draft to such Member by post/courier.

14. The members / investors may send their complaints/ queries, if any to the Company's Registrar and Share

Transfer Agents' E-mail id: service@satellitecorporate.com or to the Company's designated/exclusive E-mail id: sodhanioasis@gmail.com.

15. Members can avail the facility of nomination in respect of shares held by them in physical form pursuant to the provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014. Members desiring to avail of this facility may send their nomination in the prescribed Form No. SH-13 duly filled in to RTA at the above-mentioned address. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.

16. As per Regulation 40 of the Listing Regulations as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of transmission or transposition of securities. Further SEBI vide its Circular dated January 25, 2022, has mandated that securities shall be issued only in dematerialized mode while processing duplicate / unclaimed suspense / renewal / exchange / endorsement / sub-division /consolidation/transmission/transposition service requests received from physical securities holders. In view of the above and to eliminate risk associated with physical shares and to avail various benefits of dematerialization, Members are advised to dematerialize their shares held in physical form.

17. In compliance with the provisions of Section 108 of the Act, and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and the provisions of Regulation 44 of the Listing Regulations, the Members are provided with the facility to cast their vote electronically, through the remote e-voting services provided by NSDL on all resolutions set forth in this Notice of the Adjourned AGM.

**General instructions for voting through electronic means including remote e-Voting:-**

Please note that the remote e-voting period which commenced on Friday, July 25, 2025 at 09:00 A.M. (IST) and concluded on Sunday, July 27, 2025 at 05:00 P.M. (IST) for the originally convened Annual General Meeting scheduled on Monday, July 28, 2025, has been declared invalid, and all votes cast during that period shall not be considered.

The remote e-voting facility for the Adjourned Annual General Meeting will now be available from Friday, August 29, 2025 at 09:00 A.M. (IST) and will end on Sunday, August 31, 2025 at 05:00 P.M. (IST). During this period, Members holding shares either in physical form or in dematerialized form as on the cut-off date i.e., Monday, August 25, 2025, may cast their votes electronically. The voting rights of shareholders shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the said cut-off date.

The remote e-voting module shall be disabled by NSDL after the aforementioned period and voting beyond the said date and time shall not be allowed.

**How do I vote electronically using NSDL e-Voting system?**

*The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:*

**Step 1: Access to NSDL e-Voting system**

**A) Login method for e-Voting for Individual shareholders holding securities in demat mode**

In terms of SEBI circular dated December 09, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

| **Type of shareholders** | **Login Method** |
| --- | --- |
| Individual Shareholders holding securities in demat mode with NSDL. | 1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period<br>2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp<br>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.<br>4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.<br>**NSDL Mobile App is available on**<br>App Store Google Play |

| | |
|---|---|
| Individual Shareholders holding securities in demat mode with CDSL | 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.<br>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.<br>3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.<br>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers. |
| Individual Shareholders (holding securities in demat mode) login through their depository participants | You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. |

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.**

| Login type | Helpdesk details |
|---|---|
| Individual Shareholders holding securities in demat mode with NSDL | Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000 |
| Individual Shareholders holding securities in demat mode with CDSL | Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911 |

**B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

**How to Log-in to NSDL e-Voting website?**

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

*Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*

4. Your User ID details are given below :

| Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical | Your User ID is: |
|---|---|
| a) For Members who hold shares in demat account with NSDL. | 8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******. |
| b) For Members who hold shares in demat account with CDSL. | 16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12************** |
| c) For Members holding shares in Physical Form. | EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001*** |

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

**Step 2: Cast your vote electronically on NSDL e-Voting system.**

**How to cast your vote electronically on NSDL e-Voting system?**

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

**INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE ADJOURNED AGM THROUGH VC/OAVM AND E-VOTING DURING MEETING ARE AS UNDER:**

(I) The procedure for attending Adjourned AGM and e-voting on the day of the AGM is the same as the instructions mentioned above for remote e-voting.

(II) The link for VC/OAVM to attend Adjourned AGM will be available where the EVSN of the company will be displayed after successful login as per the instructions mentioned above for remote e-voting.

(III) Shareholders are encouraged to join the Adjourned AGM through laptops / I-pads for better experience.

(IV) Facility of joining the Adjourned AGM through VC/OAVM shall open 30 minutes before the time scheduled for the AGM.

(I) Further, shareholders will be required to allow camera and use internet with a good speed to avoid any disturbance during the Adjourned AGM.

(II) Please note that participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

Shareholders who would like to express their views/ask questions during the Adjourned AGM may register themselves as a speaker by sending their request in advance atleast five (5) days prior to AGM mentioning their name, demat account number/folio number, email id, mobile number at sodhanioasis@gmail.com. The shareholders, who do not wish to speak during the AGM but have queries may send their queries in advance five (5) days prior to AGM mentioning their name, demat account number/folio number, email id, mobile number at sodhanioasis@gmail.com. These queries will be replied to by the company suitably by email.

**General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssandeep@armsandassociates.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 - 4886 7000 or send a request to Pallavi Mhatre, Senior Manager at evoting@nsdl.com

4. If you have any queries or issues regarding attending AGM & e-Voting from the NSDL eVoting System, you can write an email to evoting@nsdl.co.in or contact at 1800-222-990.

**Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice**:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to sodhanioasis@gmail.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to sodhanioasis@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **Step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

**Other Instructions**

(I) The Scrutinizer shall, immediately after the conclusion of voting at the Adjourned AGM, unblock the votes cast through remote e-voting (votes cast during the Adjourned AGM and votes cast through remote e-voting) and will submit a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.

(II) The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.oasiscaps.com and on the website of NSDL immediately. The Company shall simultaneously forward the results to Stock Exchanges, where the shares of the Company are listed.

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Kirti Mool Chand Jain**
**Company Secretary & Compliance Officer**
**M.No. 34031**

**Mumbai, August 02, 2025**

**Registered Office:**
Raja Bahadur Compound Bldg No 5 2nd Floor 43 Tamarind Lane, Mumbai-400023 Maharashtra
Tel.: 91-9257056969; Email: admin@oasiscaps.com; Website: www.oasiscaps.com;
CIN: L51900MH1986PLC041499

## EXPLANATORY STATEMENT

***[Pursuant to section 102(1) of the Companies Act, 2013 ("Act")]***

**Item No. 3 – Appointment of M/s ARMS & Associates LLP, Company Secretaries as Secretarial Auditors of the Company**

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations") (as amended from time to time), every listed entity are required to annex with its Board's Report, a report on Secretarial Audit issued by the Practicing Company Secretary.

Pursuant to the amendment made under the provisions of Regulation 24A of the Listing Regulations by SEBI vide its notification dated December 12, 2024 read with the SEBI Circular bearing reference no. SEBI/ HO/CFD/ CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 ("SEBI Circular"), a listed entity shall appoint/re-appoint Secretarial Auditor with the approval of the Member of the Company in its Annual General Meeting in the manner mentioned below:

a) an individual as Secretarial Auditor for not more than one term of five consecutive years; or
b) Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years.

Further, the SEBI has also prescribed the eligibility, qualifications and disqualifications of Secretarial Auditor in the said amendment and SEBI Circular.

Considering the experience, market standing, efficiency of the audit team and independence of M/s ARMS & Associates LLP ("ARMS"), Company Secretaries, the Board at its Meeting held on June 30, 2025, pursuant to the recommendation of the Audit Committee and subject to the approval of the Members of the Company, approved the appointment of ARMS as Secretarial Auditors of the Company for a term of 5 (Five) consecutive years commencing from Financial Year 2025-26 till Financial Year 2029-30.

Besides the secretarial audit services, the Company may also obtain certifications from ARMS under various statutory regulations and certifications required by banks, statutory authorities, audit related services and other permissible non-secretarial audit services as required from time to time, for which they will be remunerated separately on mutually agreed terms, as approved by the Board of Directors in consultation with the Audit Committee.

ARMS & Associates LLP is a Jaipur-based professional services firm specializing with over 10 years of rich experience in Corporate Law, Securities Law and allied Regulatory compliance. Founded and managed by experienced Company Secretaries, ARMS has built a strong reputation as a trusted Secretarial Auditor for several listed and unlisted entities across industries. The firm offers comprehensive services including corporate governance advisory, due diligence, regulatory representations, and compliance management. With a team of qualified professionals and a commitment to ethical practices, ARMS has consistently delivered value-driven solutions tailored to client needs.

The Company has received the consent letter and eligibility certificate from ARMS to act as Secretarial Auditor of the Company. They have also affirmed that their proposed appointment, if approved, will be within the limits specified in the applicable laws. Furthermore, in terms of the amended regulations, ARMS has provided a confirmation that they have subjected themselves to the peer review process of the Institute of Company Secretaries of India and hold a valid peer review certificate.

Accordingly, the Members' approval is sought for the appointment of ARMS as Secretarial Auditor of the Company in terms of the applicable provisions of the Act and Listing Regulations.

None of the Directors, Key Managerial Personnel of the Company and their relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 3 of the Notice.

**Item No. 4 – Regularization of Appointment of Mr. Manish Bihani (DIN: 03466971) as Independent Director (Non-Executive) of the Company**

Pursuant to the relevant provisions of the Companies Act, 2013 (the 'Act') and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), in terms of the Nomination and Remuneration Policy of the Company, the Board of Directors, on the recommendation of Nomination and Remuneration Committee, in their meeting held on February 11, 2025 appointed Mr. Manish Bihani (DIN: 03466971) as an Additional Director in the category of Independent Director of the Company under Section 149, 150, 152 and 161 read with Schedule IV of the Act, not liable to retire by rotation, subject to the approval of the shareholders of the Company.

The Company has received requisite disclosures/declarations from Mr. Bihani:

i. Consent to act as Director u/s 152 of the Act (Form DIR-2);
ii. Disclosure of interest u/s 184(1) of the Act (Form MBP-1);
iii. Declaration u/s 164 of the Act (Form DIR- 8) to the effect that he is not disqualified to become Director;
iv. Declaration of independence u/s 149(6) of the Act and as per the Listing Regulations,
v. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, dated June 20, 2018 that he has not been debarred from holding office of a Director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority.

The Board is of the view that, given the knowledge and rich experience of Mr. Bihani in field of strategic business operations, financial market analysis, stock trading, and stock broking. His appointment will be of immense benefit and in the best interest of the Company. The Board is also satisfied with regard to integrity, expertise and experience (including proficiency) of Mr. Manish Bihani.

The resolution seeks the approval of members for appointment of Mr. Manish Bihani as an Independent Director pursuant to Section 149 and other applicable provisions of the Act and rules made thereunder to hold office for a first term of five consecutive years w.e.f., February 11, 2025 to February 10, 2030 (both days inclusive).

Mr. Bihani would be entitled to sitting fees for attending the Meetings of the Board of Directors and/or Committees thereof as may be approved by the Board, from time to time.

Details of Mr. Bihani is provided in the "Annexure-A" to the Notice pursuant to the provisions of (i) the Listing Regulations and (ii) Secretarial Standard on General Meetings("SS-2"), issued by the Institute of Company Secretaries of India.

Accordingly, the Board recommends the Special Resolution as set out in item No. 4 of the accompanying notice.

None of the other Directors/ Key Managerial Personnel of the Company, and/or their relatives is, in any way, concerned or interested financially or otherwise, in the proposed Resolution. This statement may also be regarded as an appropriate disclosure under the Listing Regulations.

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Kirti Mool Chand Jain**
**Company Secretary & Compliance Officer**
**M.No. 34031**

**Mumbai, August 02, 2025**

**Registered Office:**
Raja Bahadur Compound Bldg No 5 2nd Floor 43 Tamarind Lane, Mumbai-400023 Maharashtra
Tel.: 91-9257056969; Email: admin@oasiscaps.com; Website: www.oasiscaps.com;
CIN: L51900MH1986PLC041499

**Annexure A**

Additional Information of Directors recommended for appointment/ re-appointment including directors retiring by rotation in terms of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meeting (SS-2):

| Name | Gyan Chand Jain | Manish Bihani |
|---|---|---|
| DIN | 01220412 | 03466971 |
| Date of Birth | 01/09/1956 | 03/01/1983 |
| Age | 68 years | 42 years |
| Brief resume of Director | A Fellow Chartered Accountant, Associate Company Secretary and Law Graduate with over 41 years of extensive experience in the financial sector. A former banker, he has held various senior positions across the banking and financial services industry, bringing deep expertise in finance, compliance, and corporate governance. | Mr. Manish Bihani is a Commerce Graduate and serves as the Designated Partner at MDA Tradelink LLP. With a strong foundation in business and finance, he is actively involved in the LLP's strategic operations and growth. In addition to his role at MDA Tradelink, Manish has a keen interest in the financial markets and is experienced in stock trading and stock broking. |
| Qualification, Functional Expertise and Experience | Expert in finance, banking operations, regulatory compliance, and corporate governance. | Functional expertise in strategic business operations, financial market analysis, stock trading, and stock broking. He plays an active role in steering the LLP's strategic initiatives and growth. |
| Date Of Original Appointment | July 18, 2024 | February 11, 2025 |
| Relationship with other Board Members and Key Managerial Personnel of the Company | Not related to any other Director or Key Managerial Personnel of the Company. | Not related to any other Director or Key Managerial Personnel of the Company. |
| Membership of Committee of the Board of Director of the Company | • Member of Nomination & Remuneration Committee<br>• Chairperson of Stakeholder Relationship Committee | • Member of Audit Committee<br>• Member of Nomination & Remuneration Committee<br>• Member of Stakeholder Relationship Committee |
| Board Meeting attendance attended during FY 2024-25 | 5 (Five) Board Meetings. | Nil |
| Directorship in Other Companies | Three | One |
| Name of the other listed Companies where he is Director | Nil | Nil |
| List of other Listed Companies in which Memberships/ Chairmanships of Board Committees held | Nil | Nil |
| Listed entities from which | Nil | Nil |

| | | |
|---|---|---|
| director has resigned in last three years | | |
| The skills and capabilities required for the role and the manner in which he meets such requirements | Not Applicable | Mr. Manish Bihani possesses the skills and capabilities essential for his role, including strategic planning, financial acumen, and in-depth knowledge of capital markets. His academic background in commerce provides a strong foundation in business and finance, while his hands-on experience in stock trading and broking equips him with practical market insights. |
| Shareholding in the company as on date of this report (including shareholding as a beneficial owner) | 0.50%<br>(91,500 shares) | Nil |
| Remuneration last drawn | Nil | Nil |
| Proposed Remuneration | Nil | Nil |

## BOARD'S REPORT

**TO THE MEMBERS OF OASIS SECURITIES LIMITED**

The Board of Directors present their 38th Annual Report of Oasis Securities Limited ("the Company") along with the audited financial statements for the financial year ended March 31, 2025.

**FINANCIAL RESULTS**

The summary of the financial results of the Company for the year ended March 31, 2025, are as follows:

**(Rs. in Lakhs)**

| **Particulars** | **Year ended March 31, 2025** | **Year ended March 31, 2024** |
|---|---|---|
| Revenue from operations & other Income | **167.27** | **381.25** |
| Profit /(Loss) before Depreciation and Taxation | 114.58 | 183.92 |
| Less: Depreciation & Amortization | 2.85 | 6.39 |
| Profit / Loss before Tax | **111.73** | **177.53** |
| i)Tax Expenses: Current Tax | 25.21 | 31.65 |
| ii) Deferred tax | 0.27 | 3.65 |
| iii)Tax for earlier years & excess /short provision | -- | -- |
| iv) MAT Credit | -- | 0.72 |
| Net Profit / (Loss) for the year | 86.79 | 141.51 |
| Other Comprehensive Income- Re-measurement gains/(losses) on defined benefit plans | -- | (5.35) |
| Total comprehensive income/ (loss) for the year | 86.79 | 136.16 |

**OPERATIONS / STATE OF COMPANY'S AFFAIRS**

The previous promoters of the Company, Oasis Securities Ltd., entered into a Share Purchase Agreement (SPA) with Mr. Rajesh Kumar Sodhani, Ms. Priya Sodhani, and Mr. Gyan Chand Jain for the sale of 13,06,951 fully paid-up equity shares, constituting 70.65% of the total paid-up share capital and voting rights of the Company.

In accordance with the terms of the SPA, an application was submitted to the Reserve Bank of India (RBI), Mumbai Regional Office, seeking approval for the proposed change in control and management of the Company. The RBI granted its approval vide Letter No. CO.DOS.DSD.No. S1420/02-13-001/2024-25 dated May 24, 2024.

Following the RBI's approval, the acquirers proceeded with the Open Offer in compliance with the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations. Upon successful completion of the Open Offer process, the change in management of the Company was duly implemented.

Further, during the year under review, the Company recorded revenue of Rs. 167.27 Lakhs, as compared to Rs. 381.25 Lakhs in the previous financial year. After meeting administrative and tax expenses, the Company reported a net profit of Rs. 86.79 Lakhs, against Rs. 141.51 Lakhs in the preceding year.

**TRANSFER TO STATUTORY RESERVE FUND**

During the Period under review, pursuant to Section 134(3)(J) of the Companies Act, 2013 and Section 45-IC (1) of Reserve Bank of India ('RBI') Act, 1934 the Company has transferred amounts in the Reserves

**(Amount in Lakhs)**

| S. No. | Reserve Head | Opening Balance | Addition | Deduction | Closing Balance |
|---|---|---|---|---|---|
| 1. | Statutory Reserve U/s 45-IC of RBI Act, 1934 | 316.39 | 17.36 | - | 333.75 |

**MATERIAL CHANGES AND COMMITMENTS AFTER THE END OF THE FINANCIAL YEAR**

There have been no material changes affecting the financial position of the Company, after the closure of FY 2024-25 till the date of this Report.

**DIVIDEND**

The Board of your Company decided not to transfer any amount to the General Reserve and retain the entire amount of profit under Retained Earnings. For complete details on movement in Reserves and Surplus during the financial year ended March 31, 2025, please refer to the 'Statement of Changes in Equity' included in the standalone financial statements of this Annual Report.

Additionally, to conserve the resources of the company and requirement of working capital, Directors do not recommend any dividend for the year under consideration.

**SHARE CAPITAL**

During the year under review, the Company undertook a sub-division (stock split) of its equity shares to improve liquidity, making the shares more affordable for small investors, and to widen the shareholder base. Pursuant to the approval of the Members, each equity share of face value of Rs. 10/- (Rupees Ten only) was sub-divided into face value of Re. 1/- (Rupee One only) each.

As on March 31, 2025, the authorised share capital of the Company stood at Rs. 5,00,00,000/- (Rupees Five Crores only) divided into 5,00,00,000 equity shares of face value of Re. 1/- each. The issued, subscribed and paid-up share capital of the Company stood at Rs. 1,85,00,000/- (Rupees One Crore Eighty-Five Lakhs only) divided into 1,85,00,000equity shares of face value of Re. 1/- each.

During FY 2024-25, the Company has not issued any shares, securities / instruments convertible into equity shares, sweat equity shares and shares with differential voting rights.

**DIRECTORS AND KEY MANAGERIAL PERSONNEL**

The Board plays crucial role in overseeing how the management serves the short and long term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board of Directors and keep our governance practices under continuous review.

As on March 31, 2025 the total Board strength comprises of 6 (Six) including 2 (Two) Executive, 2 (Two) Non-Executive and 2 (Two) Independent Directors:

| S.No. | Name | Designation | DIN | Date of Appointment |
|---|---|---|---|---|
| 1. | Mr. Rajesh Kumar Sodhani | Managing Director | 02516856 | 18/07/2024 |
| 2. | Mr. Devi Dutt Agarwal | Whole Time Director and CFO | 10631960 | 18/07/2024 |
| 3. | Mrs. Priya Sodhani | Non-Executive Director | 02523843 | 18/07/2024 |
| 4. | Mr. Gyan Chand Jain | Non-Executive Director | 01220412 | 18/07/2024 |
| 5. | Mrs. Meenu Kabra | Independent Director | 10269674 | 05/08/2024 |
| 6. | Mr. Manish Bihani | Additional Independent Director | 03466971 | 11/02/2025 |

During the period under review, the following changes have occurred in the constitution of board of Directors and KMP's:

| S. No | Name Of Director/KMP | DIN/PAN | Designation | Date Of Appointment/ Cessation | Nature of change (Appointment/Cessation) |
|---|---|---|---|---|---|
| 1 | Devi Dutt Agarwal | 10631960 | Additional Director | 18/07/2024 | Appointment |
| | | | Whole Time Director | 05/08/2024 | Appointment and Change in Designation |
| 2 | Priya Sodhani | 02523843 | Additional Director | 18/07/2024 | Appointment |
| | | | Director | 18/09/2024 | Change in Designation |
| 3 | Rajesh Kumar Sodhani | 02516856 | Additional Director | 18/07/2024 | Appointment |
| | | | Managing Director | 05/08/2024 | Appointment and Change in Designation |
| 4 | Gyan Chand Jain | 01220412 | Additional Director | 18/07/2024 | Appointment |
| | | | Director | 18/09/2024 | Change in Designation |
| 5 | Indra Kumar Bagri | 00014384 | Director | 18/07/2024 | Cessation |
| 6 | Vimal Pannalal Damani | 00014486 | Independent Director | 18/07/2024 | Cessation |
| 7 | Smita Naresh Pachisia | 07141023 | Independent Director | 18/07/2024 | Cessation |
| 8 | Anil Kumar Bagri | 00014338 | Managing Director | 18/07/2024 | Cessation |
| 9. | Narendra Thandvi | AANPT5447 R | CFO | 18/07/2024 | Cessation |
| 10. | Dinesh Kumar Bhattar | 03377478 | Additional Independent Director | 05/08/2024 | Appointment |
| | | | Independent Director | 18/09/2024 | Change in Designation |
| 11. | Meenu Kabra | 10269674 | Additional Independent Director | 05/08/2024 | Appointment |
| | | | Independent Director | 18/09/2024 | Change in Designation |

| | | | | | |
|---|---|---|---|---|---|
| 12. | Dinesh Kumar Bhattar | 03377478 | Independent Director | 04/02/2025 | Cessation |
| 13. | Manish Bihani | 03466971 | Additional Director | 11/02/2025 | Appointment |
| 14. | Devi Dutt Agarwal | *****6965A | CFO | 06/11/2024 | Appointment |

In accordance with the provisions of Section 152 of the Act read with Articles of Association, Mr. Gyan Chand Jain (DIN: 01220412), Director of the Company, retires by rotation at the ensuing Annual General Meeting (AGM) in accordance with Section 152(6) of the Companies Act, 2013 and he is eligible for re-appointment.

Pursuant to the provisions of Section 203 of the Companies Act, 2013, the following individuals have been designated as Key Managerial Personnel (KMP) of the Company:

- Mr. Rajesh Kumar Sodhani (DIN: 02516856) – Managing Director
- Mr. Devi Dutt Agarwal (DIN: 10631960) – Whole-Time Director and Chief Financial Officer
- Ms. Kirti Mool Chand Jain – Company Secretary and Compliance Officer

**INDEPENDENT DIRECTORS**

In compliance of Section 149 of Companies Act, 2013, a separate meeting of Independent Directors was held on February 15, 2025 inter alia, to discuss

a. Review of the performance of Non-Independent Directors and the Board of Directors as a whole.
b. Review of the performance of the Chairman of the Company taking into account the views of the Executive and Non-Executive Directors.
c. Assess the quality, content and timeliness of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

**Attendance of Independent Directors at the meeting held on February 15, 2025 is given hereunder:**

| **Name of Director** | **Attendance there at** |
|---|---|
| Mrs. Meenu Kabra | ✔ |
| Mr. Manish Bihani | ✔ |

**DECLARATION BY INDEPENDENT DIRECTORS**

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of the Act, read with the Schedules and Rules issued thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force). The Independent Directors have also confirmed that they have complied with the Company's code of conduct prescribed in Schedule IV to the Companies Act, 2013.

It is to be further noted that and per the provisions of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (as amended from time to time), every Independent Director appointed in the company required to clear the online proficiency self-assessment test conducted by the institute within a period of two years from the date of inclusion of his/her name in the data bank, failing which, his/her name shall stand removed from the databank of the Institute. In accordance to the said, all the Independent Directors of the company have registered their name as Independent

Directors in Database of IICA and shall appear in the online proficiency self-assessment test within the specified period.

**NUMBER OF MEETING OF BOARD OF DIRECTORS**

During the Financial Year, the Company held 08 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

| Name of the Directors | Date of Board Meetings and Attendance there at | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 28/05/2024 | 15/07/2024 | 18/07/2024 | 05/08/2024 | 22/08/2024 | 06/11/2024 | 15/01/2025 | 11/02/2025 |
| Indra Kumar Bagri | ✔ | ✔ | ✔ | N.A. | N.A. | N.A. | N.A. | N.A. |
| Vimal Pannalal Damani | ✔ | ✔ | ✔ | N.A. | N.A. | N.A. | N.A. | N.A. |
| Smita Naresh Pachisia | ✔ | ✔ | ✔ | N.A. | N.A. | N.A. | N.A. | N.A. |
| Anil Kumar Bagri | ✔ | ✔ | ✔ | N.A. | N.A. | N.A. | N.A. | N.A. |
| Devi Dutt Agarwal | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ |
| Rajesh Kumar Sodhani | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ |
| Gyan Chand Jain | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ |
| Priya Sodhani | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ |
| Meenu Kabra | N.A. | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | ✔ |
| Dinesh Kumar Bhattar | N.A. | N.A. | N.A. | ✔ | ✔ | ✔ | ✔ | N.A. |
| Manish Bihani | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

**AUDIT COMMITTEE**

The Audit Committee of the Company comprises of 2 (Two) Non-Executive Independent Directors and One Executive Director and is constituted in accordance with the requirements of the Companies Act 2013. All the members of the committee are financially literate and possess thorough knowledge of accounting principles. The board has accepted the recommendations of the Audit Committee.

The composition of the Committee and attendance of the members at the meetings of the Committee is as under:

| Name of Committee Members | Designation/ Category | Attendance of the members at the Committee Meetings | |
|---|---|---|---|
| | | May 28, 2024 | July 15, 2024 |
| Vimal Pannalal Damani | Chairman- Independent Director | Yes | Yes |
| Smita Naresh Pachisia | Member- Independent Director | Yes | Yes |
| Anil Kumar Bagri | Member- Managing Director | Yes | Yes |

Further, pursuant to the change in the composition of the Board of Directors, the Audit Committee has been reconstituted in compliance with the provisions of the Companies Act, 2013. The revised composition of the Committee and the attendance of its members at the meetings are as follows:

| Name of Committee Members | Designation/ Category | Attendance of the members at the Committee Meetings | | |
|---|---|---|---|---|
| | | November 06, 2024 | January 15, 2025 | February 04, 2025 |
| Dinesh Kumar | Chairman- Independent | Yes | Yes | Yes |

| | | | | |
|---|---|---|---|---|
| Bhattar | Director | | | |
| Meenu Kabra | Member- Independent Director | Yes | Yes | Yes |
| Devi Dutt Agrawal | Member- Whole Time Director | Yes | Yes | Yes |

Furthermore, due to the resignation of Mr. Dinesh Kumar Bhattar, the Committee was reconstituted. The composition of the Audit Committee as on March 31, 2025, is as follows:

| Name of Committee Members | Designation/ Category |
|---|---|
| Devi Dutt Agrawal | Chairman- Whole Time Director |
| Meenu Kabra | Member- Independent Director |
| Manish Bihani | Member- Independent Director |

**NOMINATION AND REMUNERATION COMMITTEE**

The Nomination and Remuneration Committee of the Company comprises of 3 (Three) Non-Executive Independent Directors and is constituted in accordance with the requirements of the Companies Act 2013. All the members of the committee are financially literate and possess thorough knowledge of accounting principles. The board has accepted the recommendations of the Nomination and Remuneration Committee.

The composition of the Committee and attendance of the members at the meetings of the Committee is as under:

| Name of Committee Members | Designation/ Category | Attendance of the members at the Committee Meetings | |
|---|---|---|---|
| | | May 28, 2024 | July 18, 2024 |
| Vimal Pannalal Damani | Chairman- Independent Director | Yes | Yes |
| Smita Naresh Pachisia | Member- Independent Director | Yes | Yes |
| Indra Kumar Bagri | Member- Non - Executive Director | Yes | Yes |

Further, pursuant to the change in the composition of the Board of Directors, the Nomination and Remuneration Committee has been reconstituted in compliance with the provisions of the Companies Act, 2013. The revised composition of the Committee and the attendance of its members at the meetings are as follows:

| Name of Committee Members | Designation/ Category | Attendance of the members at the Committee Meeting |
|---|---|---|
| | | February 11, 2025 |
| Dinesh Kumar Bhattar | Chairman- Independent Director | Yes |
| Meenu Kabra | Member- Independent Director | Yes |
| Gyan Chand Jain | Member- Non - Executive Director | Yes |

Furthermore, due to the resignation of Mr. Dinesh Kumar Bhattar, the Committee was reconstituted. The composition of the Nomination and Remuneration Committee as on March 31, 2025, is as follows:

| Name of Committee Members | Designation/ Category |
|---|---|

| | |
|---|---|
| Meenu Kabra | Chairman- Independent Director |
| Manish Bihani | Member- Independent Director |
| Gyan Chand Jain | Member- Non - Executive Director |

**STAKEHOLDER RELATIONSHIP COMMITTEE**

The Stakeholder Relationship Committee of the Company comprises of 3 (Three) Directors. The composition of the Committee and attendance of the members at the meetings of the Committee is as under:

| Name of Committee Members | Designation/ Category |
|---|---|
| Indra Kumar Bagri | Chairman- Non - Executive Director |
| Anil Kumar Bagri | Member- Managing Director |
| Vimal Pannalal Damani | Member- Independent Director |

Further, pursuant to the change in the composition of the Board of Directors, the Stakeholder Relationship Committee has been reconstituted. The revised composition of the Committee and the attendance of its members at the meetings are as follows:

| Name of Committee Members | Designation/ Category |
|---|---|
| Dinesh Kumar Bhattar | Chairman- Independent Director |
| Meenu Kabra | Member- Independent Director |
| Gyan Chand Jain | Member- Non - Executive Director |
| Rajesh Kumar Sodhani | Member- Managing Director |

Furthermore, due to the resignation of Mr. Dinesh Kumar Bhattar, the Committee was reconstituted. The composition of the Committee as on March 31, 2025 and attendance of the members at the meetings of the Committee is as under:

| Name of Committee Members | Designation/ Category | Attendance of the members at the Committee Meeting |
|---|---|---|
| | | March 29, 2025 |
| Gyan Chand Jain | Chairman- Non - Executive Director | Yes |
| Manish Bihani | Member- Independent Director | Yes |
| Meenu Kabra | Member- Independent Director | Yes |
| Rajesh Kumar Sodhani | Member- Managing Director | Yes |

**CORPORATE SOCIAL RESPONSIBILITY**

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial year under review.

**WHISTLE BLOWER POLICY / VIGIL MECHANISM**

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil (Whistle Blower) Mechanism formulated by the Company provides a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or Policy. The mechanism provides for adequate safeguards against victimization of employees and Directors to avail of the mechanism and also provide for direct access to the Managing Director/Chairman of the Audit Committee in exceptional cases. The revised policy is placed on the website of the Company which includes provisions enabling employees to report instances of leak of unpublished price sensitive information as per Reg.9A, Sub Reg.6 of SEBI (Prohibition of Insider Trading) Regulations, 2015. Web link: www.oasiscaps.com.

**POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND CRITERIA FOR INDEPENDENT DIRECTORS**

The Remuneration Policy for directors and senior management and the Criteria for selection of candidates for appointment as directors, independent directors, and senior management are placed on the website of the Company i.e. www.oasiscaps.com.

There has been no change in the policies since the last fiscal year.

The Board of Directors affirms that the remuneration paid to the directors is as per the terms laid out in the Remuneration Policy of the Company.

**DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d) The directors had prepared the annual accounts on a going concern basis; and
e) Company being unlisted sub clause (e) of section 134(5) is not applicable.
f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**ADEQUACY OF INTERNAL FINANCIAL CONTROLS**

The Company has proper and adequate system of internal financial controls commensurate with its nature and size of business and meets the following objectives:

a) Providing assurance regarding the effectiveness and efficiency of operations
b) Efficient use and safe guarding of resources
c) Compliance with policies, procedures and applicable laws and regulations and
d) Transactions being accurately reported and recorded timely

The Company has budgetary control system to monitor expenditures and operations against budgets on an on-going basis.

The internal auditor also regularly reviews the adequacy of internal financial control system.

**DETAILS OF SUBSIDIARIES / JOINT VENTURES / ASSOCIATES**

The company does not have any subsidiary, Associate and Joint venture Company.

**ANNUAL RETURN**

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2025 is available on the Company's website on www.oasiscaps.com.

**AUDITORS**

❖ **STATUTORY AUDITOR AND REPORT THEREON**

At the 37th Annual General Meeting held on September 18, 2024, the Members approved appointment of M/s Rajvanshi & Associates, Chartered Accountants, (FRN: 005069C) as Statutory Auditors of the Company to hold office for a period of five years from the conclusion of this Annual General Meeting till the conclusion of Annual General Meeting to be held for the Financial Year 2028-29.

Pursuant to Section 139 and 141 of the Companies Act, 2013 and relevant Rules prescribed there under, the Company has received certificate from the Auditors to the effect, inter-alia, that their re-appointment would be within the limits laid down by the Act, shall be as per the term provided under the Act, that they are not disqualified for such appointment under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Reports that may call for any explanation from the Directors.

During the review under Section 143 (12) of the Companies Act, 2013, the statutory auditor has not reported instances of fraud committed against the Company by its officers or employees to the audit committee, the details of which would need to be mentioned in the Board's report.

❖ **SECRETARIAL AUDITOR AND REPORT THEREON**

In terms of the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended from time to time), the Board had appointed M/s ARMS & Associates LLP, Company Secretaries, as Secretarial Auditor to undertake the Secretarial Audit of the Company for the FY 2024-25.

Further, pursuant to the provisions of Regulation 24A of the Listing Regulations and in accordance with Section 204 of the Act, basis recommendation of the Board, the Company is required to appoint Secretarial Auditor, with the approval of the Members at its AGM.

In light of the aforesaid, the Board of the Company has recommended the appointment of M/s ARMS & Associates LLP, Company Secretaries (Firm Registration Number P2011RJ023700) as the Secretarial Auditor of the Company for a period of 5 (five) consecutive financial years i.e. from FY 2025-26 up to FY 2029-30, subject to approval of the Members at the ensuing AGM of the Company, to undertake Secretarial Audit as required under the Act and Listing Regulations and issue the necessary Secretarial Audit Report for the aforesaid period.

Further, the Secretarial Auditor has confirmed that they have subjected themselves to Peer Review process by the Institute of Company Secretaries of India ("ICSI") and hold valid certificate issued by the Peer Review Board of ICSI.

The Secretarial Audit Report of the Company issued by the Secretarial Auditor has been appended as **Annexure I** to this Board's Report.

There is no adverse remark, qualifications or reservation in the Secretarial Audit Report of the Company.

- **INTERNAL AUDITOR AND REPORT THEREON**

The Board at its Meeting held on November 06, 2024 had appointed M/s Bhatter & Company as the Internal Auditors of the Company.

The periodic reports of the said Internal Auditors are regularly placed and reviewed by the Audit Committee and Board of Directors. The periodic Internal Audit Report received for the financial Year 2024-2025 is free from any qualification, further the notes on accounts are self-explanatory and the observations were looked into by the management.

During the financial year 2024-2025, no fraud was reported by the Internal Auditor of the Company in their Audit Report.

**ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO**

In view of the nature of the Company's business as a Non-Banking Financial Company (NBFC), the particulars relating to conservation of energy and technology absorption are not applicable. However, the Company continues to take appropriate measures to conserve energy across its operations."

There were no foreign exchange earnings or outgo during the year under report.

**PARTICULARS OF EMPLOYEES**

Pursuant to Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the particulars of employees are annexed as **Annexure II.**

**PUBLIC DEPOSITS**

The Company has not accepted any deposits from public during the year.

**SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORY / JUDICIAL AUTHORITY**

The Company has not received any significant and material orders, passed by the regulators and courts or tribunal that materially impacts the ongoing status of the Company and its future operations.

**PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS**

The Company has not given any loans or guarantees or made investments pursuant to the provisions of the Section 186 of the Companies Act, 2013 during the year under report.

**RISK MANAGEMENT POLICY**

The Board of Directors of the Company has framed a risk management policy and is responsible for reviewing the risk management plan and ensuring its effectiveness. The audit committee has additional oversight in the area of financial risks and controls. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

**RELATED PARTY TRANSACTIONS**

All contracts/ arrangements/ transactions entered by the Company during the FY 2024-25 with related parties were on an arm's length basis and in the ordinary course of business and approved by the Audit Committee and omnibus approval were obtained, where applicable.

During the year under review, there has been no materially significant Related Party Transactions having potential conflict with the interest of the Company. Necessary disclosures required under the AS 18 have been made in the Notes to the Financial Statements for the year ended March 31, 2025.

**EVALUATION OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS**

An annual evaluation of the Board's own performance, Board committees and individual directors was carried out pursuant to the provisions of the Act in the following manner:

| Sr. No. | Performance evaluation of | Performance evaluation performed by | Criteria |
|---|---|---|---|
| 1 | Each Individual directors | Nomination and Remuneration Committee | Attendance, Contribution to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and guidance provided, key performance aspects in case of executive directors etc. |
| 2 | Independent Directors | Entire Board of Directors excluding the director who is being evaluated | Attendance, Contribution to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and guidance provided etc. |
| 3 | Board and its committees | All directors | Board composition and structure; effectiveness of Board processes, information and functioning, fulfillment of key responsibilities, performance of specific duties and obligations, timely flow of information etc.<br>The assessment of committees based on the terms of reference of the committees and effectiveness of the meetings. |

**POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE**

In order to prevent sexual harassment of women at workplace "The Sexual Harassment of Women at

Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on December 09, 2013, under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee.

In terms of the provisions of the said Act, the Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace.

Company has formed an "Internal Complaints Committee" for prevention and redressal of sexual harassment at Workplace. The Committee is having requisite members and is chaired by a senior woman member of the organization. The following is a summary of sexual harassment complaints received and disposed off during the year 2024-25:

| | |
|---|---|
| Number of complaints pending at the beginning of the Financial Year | NIL |
| Number of complaints received during the Financial Year | NIL |
| Number of complaints disposed off during the Financial Year | NIL |
| Number of complaints unsolved at the end of the Financial Year | NIL |
| Number of cases pending for more than ninety days | NIL |

**LISTING FEES**

The Company has paid the listing fees to BSE Ltd. for the year 2025-2026.

**DISCLOSURE UNDER THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017**

The Company is in compliance with the provisions of the Maternity Benefit Act, 1961, which ensures maternity benefits to women employees as per applicable law. During the financial year ended March 31, 2025, the provisions of the Act were applicable to the Company; however**,** no instances arose wherein maternity benefits were availed by any woman employee of the Company.

The Company remains committed to providing a safe, inclusive, and supportive work environment for all employees, in line with applicable laws and best practices.

**INSIDER TRADING REGULATIONS AND CODE OF DISCLOSURE**

The Board of Directors has adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015 and is available on our website. The web link is www.oasiscaps.com.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The shareholders are advised to refer to the separate section on the Management Discussion and Analysis in this Report as **Annexure III**.

**CORPORATE GOVERNANCE REPORT**

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Corporate

Governance is not applicable to the Company.

**MAINTENANCE OF COST RECORDS**

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable to the business activities of the Company.

**COMPLIANCES OF SECRETARIAL STANDARDS**

The company has devised proper systems to ensure compliance with the provisions of all applicable secretarial standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

**ACKNOWLEDGMENTS**

The directors express their earnest gratitude to all the customers, business partners, bankers, and auditors for their continued support and association with the Company. We also wish to thank the Government and all statutory authorities for their unwavering support and co-operation and place on record our appreciation of the dedication and hard work of the employees, individually and collectively, in the overall progress of the Company during the year.

The directors would like to particularly thank and place on record their gratitude to all the members of the Company for their faith in the management and continued affiliation with the Company.

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Rajesh Kumar Sodhani**
**Managing Director**
**DIN: 02516856**

**Devi Dutt Agarwal**
**Whole Time Director and CFO**
**DIN: 10631960**

**Jaipur, June 30, 2025**

**Registered Office:**
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Tel.: 91-9257056969; Email: admin@oasiscaps.com; Website: www.oasiscaps.com;
CIN: L51900MH1986PLC041499

**ARMS & ASSOCIATES LLP**
**Practicing Company Secretaries**
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Telephone: 0141-4816711, Mob No.: +91-9828050920
Email: cssandeep@armsandassociates.com
website: www. armsandassociates.com

**Form MR-3**

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

## SECRETARIAL AUDIT REPORT
## FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

**To,**
**The Members,**
**OASIS SECURITIES LIMITED**

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **OASIS SECURITIES LIMITED (CIN L51900MH1986PLC041499)** (hereinafter called **"the Company"**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the Corporate Conducts/ Statutory Compliances and expressing my opinion thereon.

Based on our verification of the company books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2025 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment (FDI) and Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB).

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') -

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;

d. Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable to the Company during the audit period**

e. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations 2021; **Not Applicable to the Company during the audit period.**

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable to the Company during the audit period.**

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable to the Company during the audit period.**

i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015.

vi. Other Laws applicable specifically to the Company namely:

(1) The RBI Act, 1934;

(2) Non-Banking Financial (Non-Deposit Accepting or holding) Companies Prudential Norms (Reserve Bank) Directions, 2007

We have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India.
ii. The Listing Agreements entered into by the Company with Stock Exchange.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned.

**We further report that:**

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda

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were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured *(if any)* and recorded as part of the minutes.

**We further report that** there are adequate systems and processes in the Company commensurate with the size and operation of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**We further report that** during the audit period, the company has:

(1) sub-divided (split) its equity shares such that each equity share having a face value of Rs. 10/- (Rupees Ten only) was sub-divided into 10 equity shares of face value Re. 1/- (Rupee One only) each, fully paid-up. Consequently, the Authorized Share Capital of the Company was altered from 50,00,000 (Fifty Lakh) equity shares of Rs. 10/- each to 5,00,00,000 (Five Crore) equity shares of Re. 1/- each.

**For ARMS & Associates LLP**
**Company Secretaries**
**ICSI URN: P2011RJ023700**
**PR 6756/2025**

**Date: 27th June, 2025**
**Place: Jaipur**
**UDIN: F010106G000672460**

**Lata Gyanmalani**
**Partner**
**FCS 10106 CP No.9774**

This report is to be read with our letter of even date which is annexed as **'Annexure –A'** and form an integral part of this report.

**ARMS & ASSOCIATES LLP**
**Practicing Company Secretaries**
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**Annexure – A**

**To,**
**The Members,**
**OASIS SECURITIES LIMITED**

Our report of even date is to be read along with this letter:

1. Maintenance of Secretarial records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these Secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verifications were done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the Management Representation about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the Provisions of Corporate and other applicable Laws, Rules, Regulations, standards is the responsibility of the Management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**For ARMS & Associates LLP**
**Company Secretaries**
**ICSI URN: P2011RJ023700**
**PR 6756/2025**

**Date: 27th June, 2025**
**Place: Jaipur**
**UDIN: F010106G000672460**

**Lata Gyanmalani**
**Partner**
**FCS 10106 CP No.9774**

## ANNEXURE II

**Information pursuant to Section 197(12) of the Companies Act 2013 [Read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]**

(i) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

I. None of the Non-executive Directors were paid any remuneration during the year except sitting fees.

| Executive Directors | Ratio to median remuneration |
|---|---|
| Rajesh Kumar Sodhani, Managing Director | - |

(ii) No remuneration was paid to any Director, Chief Executive Officer, or Chief Financial Officer during the financial year under review. The details regarding the percentage increase in remuneration are therefore not applicable, except in the case of the Company Secretary:

| Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary | % increase/ decrease in remuneration in the financial year |
|---|---|
| Kirti Mool Chand Jain, Company Secretary | No change |

(iii) The percentage increase in the median remuneration of employees in the financial year: Nil

(iv) The number of permanent employees on the rolls of company: 12 (including Directors)

(v) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:
During the year there has been no exceptional increase in managerial remuneration.

(vi) Affirmation that the remuneration is as per the remuneration policy of the Company: The Company affirms remuneration is as per the remuneration policy of the Company.

(vii) During the year, there was no employee who was in receipt of remuneration more than an aggregate of Rupees One Crore Two Lakhs for the year or Rupees Eight Lakhs Fifty Thousand per month, if employed for part of the year.

**Information as per Rule 5(2) of the (Companies Appointment and Remuneration of Managerial Persons) 2014 and forming part of the Directors' Report for the year ended March 31, 2025**

A. Top Ten employees in terms of remuneration drawn during the year including those employed throughout the year and in receipt of remuneration Aggregating not less than Rs. 1.20 crores for the year ended March 31, 2025 – Not Applicable

B. Employed for part of the year and in receipt of remuneration aggregating not less than Rs. 8.50 lakhs per month: NIL

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Rajesh Kumar Sodhani**
**Managing Director**
**DIN: 02516856**

**Devi Dutt Agarwal**
**Whole Time Director and CFO**
**DIN: 10631960**

**Jaipur, June 30, 2025**

**Registered Office:**
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CIN: L51900MH1986PLC041499

**ANNEXURE III**

**MANAGEMENT DISCUSSION AND ANALYSIS**

**a. Business Overview & Trends**

In FY 2024–25, the Indian economy showed remarkable resilience and growth amid global uncertainties. Digital transformation gained momentum, with widespread adoption of UPI, Paytm, and Google Pay—even among small vendors. This shift toward a cashless economy supported greater financial formalization. Improved credit discipline led to a continued decline in NPAs across the financial sector. As an NBFC, we benefited from stronger borrower profiles and favorable liquidity. Capital availability improved, enabling well-structured lending. Our focus on credit quality and risk management helped preserve a healthy loan book. For yet another year, we reported no bad loans or NPAs. Our investment portfolio also performed well, with multiple assets appreciating in value. These results reflect our prudent financial practices and strategic credit deployment. We remain committed to responsible lending and supporting India's economic growth. FY 2024–25 was a year marked by stability, opportunity, and sustained progress for our company.

**b. Nature of Industry**

Risk is inherent in the financial industry, but managing the risk well is what enables us to take the next risky bet, and thereby earn above normal returns. Excellent management by our Central Bank helped keep the industry on a stable footing, and most of our performance was based on the inherent strength of the Indian financial system. Global factors like high oil prices and higher interest rates are playing truant this year, but we expect our economy as well as our companies to manage both well.

**c. Business Performance**

We have benefited greatly from the excellent rally in the equity markets over the past year which has helped us post good profits for the year. We are faced with different challenges this year, but continue to be optimistic in the long run.

**d. Risks & Concerns**

All our borrowers kept their accounts in good stead even through the various challenges faced by the economy. The volatility in the stock market will continue to affect our performance, either towards the positive or negative, and while we hope to profit from it, it will also remain a source of risk.

**e. Internal Control Systems and Their Adequacy**

We believe that our internal control systems are adequate for the scale of our operations.

**f. Limitations of Financial Statements**

Our greatest strength is our people, a strength that no number in the Balance Sheet can cover. With the abilities of our people, we believe that we will continue to do well over the longer period of time.

**g. Future Outlook**

With our country going from strength to strength and our companies managing the current high inflationary scenario with aplomb, we are very bullish on the future outlook for our country as well as our financial markets. The celebration of the Amrit Mahotsav of our 75$^{th}$ Independence Day has evoked a greater emotion for the country in its people and brought them even closer to each other. The ground has been well prepared for greater success over the next 50years.

**h. Segment Wise Performance**

Your Company has only single segment i.e. Investment. Revenue and expenses have been identified on the basis of accounting standard and guidance note issued by Institute of Chartered Accountants of India.

**i. Human Resources and Industrial Relations**

We continue to maintain cordial relations with all our employees and have not had any problems with them.

**j. Cautionary Statement**

Financial markets implicitly mean great volatility, and while we expect to do well in the long run, it is important to note that in the short term we may see significant upheavals.

**k. Discussion on financial performance with respect to operational performance.**

The Company's cost reduction initiatives have yielded results as the Company was profitable despite the significant rise in input costs. Efforts to further improve efficiency continue at all levels and across all departments.

**l. Material developments in Human Resources / Industrial Relations front, including number of people employed.**

The total number of employees has increased at the end of the prior financial year.

By Order of the Board of Directors
*for* **Oasis Securities Limited**

**Rajesh Kumar Sodhani**
**Managing Director**
**DIN: 02516856**

**Devi Dutt Agarwal**
**Whole Time Director and CFO**
**DIN: 10631960**

**Jaipur, June 30, 2025**

**Registered Office:**
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CIN: L51900MH1986PLC041499

**RAJVANSHI & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
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**TELE: (O) 0141- 2363340, MOBILE: 9314668454,**
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## INDEPENDENT AUDITOR'S REPORT

**TO**
**THE MEMBERS OF**
**OASIS SECURITIES LIMITED**

## REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

### OPINION

We have audited the accompanying standalone Financial statements of **OASIS SECURITIES LIMITED** (hereinafter referred to as "the Company") for the year ended March 31, 2025 which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including comprehensive income), Statement of Changes in Equity, and the Statement of Cash Flows, for the year then ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, the profit and other comprehensive income, statement of changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of the financial statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Ind AS financial statements.

The manner in which the key audit matters have been addressed is given below in tabular form:

| **Key audit matters** | **How our audit addressed the key audit matters** |
|---|---|

| a. Impairment of financial assets (expected credit loss) | |
|---|---|
| Ind AS 109 requires the Company to recognise impairment loss allowance towards its financial assets (designated at amortised cost and fair value through profit & loss) using the expected credit loss (ECL) approach. Such ECL allowance is required to be measured considering the guiding principles of Ind AS 109 including:<br>• unbiased, probability weighted outcome under various scenarios.<br>• time value of money.<br>• impact arising from forward looking macro-economic factors and.<br>• availability of reasonable and supportable information without undue costs.<br>Applying these principles involves significant estimation in various aspects, such as:<br>• grouping of borrowers based on homogeneity by using appropriate statistical techniques.<br>• staging of loans and estimation of behavioural life.<br>• determining macro-economic factors impacting credit quality of receivables.<br>• estimation of losses for loan products with no/minimal historical defaults.<br>Considering the significance of such allowance to the overall financial statements and the degree of estimation involved in computation of expected credit losses, this area is considered as a key audit matter. | • We read and assessed the Company's accounting policies for impairment of financial assets and their compliance with Ind AS 109.<br>• We tested the criteria for staging of loans based on their past-due status to check compliance with requirement of Ind AS 109. Tested a sample of performing (stage 1) loans to assess whether any loss indicators were present requiring them to be classified under stage 2 or 3 and vice versa.<br>• We evaluated the reasonableness of the Management estimates by understanding the process of ECL estimation and tested the controls around data extraction and validation.<br>• Tested the ECL model, including assumptions and underlying computation.<br>• Assessed the floor/minimum rates of provisioning applied by the Company for loan products with inadequate historical defaults.<br>Audited disclosures included in the Ind AS financial statements in respect of expected credit losses. |

| b. Fair Valuation of Investments | |
|---|---|
| The Company's investments (other than investment in Subsidiary and Associates) are measured at fair value at each reporting date and these fair value measurements significantly impact the Company's financials. Within the Company's investment portfolio, the valuation of certain assets such as unquoted equity and bonds requires significant judgement as a result of quoted prices being unavailable and limited liquidity in these markets. | We have assessed the Company's process to compute the fair value of various investments. For quoted instruments we have independently obtained market quotations and recalculated the fair valuations. For the unquoted instruments, we have obtained an understanding of the various valuation methods and management used amortized cost method. |

### Information other than the Ind AS financial statements and auditors' report thereon

The Company's Board of Directors is responsible for preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information when it becomes available and, in doing so, consider whether other information is materially inconsistent with

the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations.

## Management's responsibility for the Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance along with other comprehensive income/profit, statement of changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, board of directors is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013 we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweight the public interest benefits of such communication.

### Other Matter

We did not audit the financial statements of branches included in the standalone financial statements of the Company as the company does not have any branch. Our opinion is not modified in respect of this matter.

### Report on other legal and regulatory requirements

As required by the Companies (Auditors' Report ) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement of the matters specified in paragraph 3 and 4 of the Order.
As required by section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;

(c) The Balance Sheet, Statement of Profit Loss (including other comprehensive income), Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with Ind AS specified under Section 133 of the Act;

(e) Based on the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2025 from being appointed as a Director in terms of Section 164(2) of the Act;

(f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in “Annexure B”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting;

(g) In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The company does not have any pending litigations which would impact its financial position in its financial statements.

ii. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There are no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year under audit.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented , that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, performed by us, nothing has come to our notice that has caused us to believe that the representations made under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b)
above, contain any material misstatement.

v. The Company has not declared any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March 2025, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For Rajvanshi & Associates**
**Chartered Accountants**

**Abhishek Rajvanshi**
**Partner**
**Membership No.: 440759**
**Firm Regn. No.: 005069C**
**Place: Jaipur**
**Date: 08.05.2025**
**UDIN: 25440759BMGXRO1623**

**Annexure 'A' to the Independent Auditors Report of the company for year ended 31st March, 2025 (Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date).**

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

**i: Reporting on Property, Plant and Equipment's and Intangible Asset**

(a) (i)The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment.

(ii)The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular program of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of one year. In accordance with this program, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us, the Company holds immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) and the title deeds of such property are in the name of the company as per the relevant documents.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year being under cost model. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.

(e) There are no proceedings which have been initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of1988) (as amended in 2016) and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.

**ii: Reporting on Inventory**

(a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.

(b) In our opinion and according to the information and explanations given to us, during the year, the Company has not been sanctioned any working capital or working capital limits in excess of Rs. 5 crores, in aggregate from banks or financial institutions because of security of current assets. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.

**iii: Reporting on Loan, Investment, Guarantees, Securities and Advances in nature of loan**

(a) To the best of our information and according to the explanations given to us, the Company’s principal business is to give loans. Accordingly, the provisions of clause 3(iii)(a) of the Order are not applicable.
(b) In our opinion and according to the information and explanations given to us the investments made by the company and the terms and conditions of the grant of all loans and advances are not, prima facie, prejudicial to the Company's interest. According to the information and explanations given to us, the Company has not provided any guarantee, security during the year.
(c) In respect of loans and advances in the nature of loans, granted by the Company as part of its business for providing loans to customers, the schedule of repayment of principal and payment of interest has been stipulated by the Company. Having regard to the nature of the Company’s business and the voluminous nature of loan transactions, it is not practicable to furnish entity-wise details of amount due, due date for repayment or receipt and the extent of delays in respect of loans and advances which were not repaid / paid when they were due or were repaid / paid with a delay, in the normal course of lending business.
(d) In respect of loans and advances there is no loan installment which is overdue for more than 90 days as at 31 March 2025.
(e) The Company’s principal business is to give loans. Accordingly, the provisions of clause 3(iii)(e) of the Order are not applicable.
(f) According to the information and explanations given to us and based on the audit procedures performed, the Company has not granted any loans or advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment.

**iv: Reporting on Compliance of section 185 and 186:**

In our opinion and according to the information and explanation given to us, there are no loans, guarantees, investments and securities granted/provided in respect of which provision of section 185 and 186 of the Companies Act, 2013 are applicable and hence not commented upon.

**v: Reporting on Deposits:**

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year, had no unclaimed deposits at the beginning of the year and there are no amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

**vi: Reporting on Cost records:**

According to the information and explanations given to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

**vii: Reporting on Statutory Dues:**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion: -

(a) According to the information and explanations given to us and on the basis of our examination of the record of the company, undisputed statutory dues including Provident Fund, Income tax, Goods and Services Tax, Custom Duty, cess, Tax Deducted at source under Income Tax and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

(b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute.

**viii: Reporting on Unrecorded Income:**

In our opinion and according to information and explanation given to us, there are no such transactions which were not recorded in the books of accounts earlier and have been surrendered or disclosed as income during in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of Order are not applicable.

**ix: Reporting on Repayment and usage Borrowings:**

(a) According to the information and explanations given to us, the Company has not taken any loans or borrowings from any lender during the year. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.

**x: Reporting to use of money raised through issue of own shares:**

(a) In our opinion and according to information and explanations given to us, the company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions of clause 3(x)(a) of the Order are not applicable.

(b) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures during the year as per Section 42 and 62 of Companies Act, 2013.Accordingly, the provisions of clause 3(x) (b) of the Order are not applicable.

**xi: Reporting on Fraud:**

(a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) In our opinion and according to the information and explanations given to us, since no fraud by company or on the company has been noticed or reported during the period covered by our audit, accordingly, the provisions of clause 3(xi) (b) of the Order are not applicable.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

### xii: Reporting on Nidhi Company:

The company is not a Nidhi company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.

### xiii: Reporting on Related Party Transactions:

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

### xiv: Reporting on Internal Audit:

(a) In our opinion and based on our examination of, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date, for the period under audit.

### xv: Reporting on Non-cash transactions with Directors:

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with Directors or persons connected with them. Accordingly, the provision of clause 3(xv) of the Order is not applicable.

### xvi: Reporting on Registration u/s 45-IA of RBI Act:

(a) The Company is required to be registered under Section 45-IA of the RBI Act, 1934 and such registration has been obtained by the Company.

(b) The Company has conducted non-banking financial activities during the year and the Company holds valid Certificate of Registration from the RBI as per the Reverse Bank of India Act, 1934.

(c) The Company is not a Core Investment Company ("CIC") as defined in the regulations made by the Reserve Bank of India.

(d) The Group has no CIC which are part of the Group.

### xvii: Reporting on Cash Losses:

The company has not any incurred cash losses in the financial year and in the immediately preceding financial year company as per the cash flow statement provided by the company.

**xiii: Reporting on Auditor's resignation:**

According to the information and explanations given to us, there has been a resignation of the statutory auditors during the year, and the new auditor appointed has taken into consideration all the issues, objections or concerns raised by the outgoing auditors.

**xix: Reporting on Financial Position:**

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company, We further state that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as an when they fall due.

**xx: Reporting on CSR Compliance:**

According to the information and explanations given to us, the provisions of clause 3(xx) of the order are not applicable because of company not liable for CSR activities u/s 135 of the Companies Act, 2013.

**xxi: Reporting on the Opinion:**

The Company did not have any subsidiary, associate or joint venture, accordingly, reporting under clause 3(xxi) of the Order is not applicable.

**For Rajvanshi & Associates**
**Chartered Accountants**

**Abhishek Rajvanshi**
**Partner**
**Membership No.: 440759**
**Firm Regn. No.: 005069C**
**Place: Jaipur**
**Date: 08.05.2025**
**UDIN: 25440759BMGXRO1623**

# RAJVANSHI & ASSOCIATES

**CHARTERED ACCOUNTANTS**

**H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302 001**

**TELE: (O) 0141- 2363340, MOBILE: 9314668454,**

**E-mail: - vikasrajvanshi.jaipur@gmail.com, www.rajvanshicassociates.com**

## Annexure 'B' to the Independent Auditors Report of the company for year ended 31st March, 2025

## Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **OASIS SECURITIES LIMITED** ("the Company") as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as on March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

### Management's responsibility for internal financial controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**For Rajvanshi & Associates**
**Chartered Accountants**

**Abhishek Rajvanshi**
**Partner**
**Membership No.: 440759**
**Firm Regn. No.: 005069C**
**Place: Jaipur**
**Date: 08.05.2025**
**UDIN: 25440759BMGXRO1623**

## OASIS SECURITIES LIMITED

Registered Office : Raja Bahadur Compound building No 5 2nd Floor 43 Tamarind Lane, Mumbai, Maharashtra, India, 400023
Corporate Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block C ,Vaishali Nagar,, Jaipur, Rajasthan, 302021
Tel. No :40463500 / 01
E-mail :sodhanioasis@gmail.com Website : www.oasiscaps.com

### Balance sheet as at 31st March 2025

**Rs In (Lakhs)**

| Particulars | Note no. | As at March 31, 2025 | As at March 31, 2024 |
|---|---|---|---|
| **ASSETS** | | | |
| **Financial Assets** | | | |
| (a) Cash and cash equivalents | 3 | 13.31 | 30.78 |
| (b) Bank Balance other than (a) above | 4 | 27.10 | - |
| (c) Receivables | | - | - |
| (i) Trade Receivables | | - | - |
| (ii) Other Receivables | 5 | 50.00 | 46.34 |
| (d) Loans | 6 | 824.68 | 376.38 |
| (e) Investments | 7 | 418.90 | 777.52 |
| (f) Other Financial Assets | 8 | 0.00 | 0.09 |
| **Sub Total -Financial Assets** | | **1333.99** | **1231.12** |
| | | | |
| **Non Financial Assets** | | | |
| (a) Current Tax Assets (Net) | 9 | 6.69 | 0.00 |
| (b) Deferred Tax Assets (Net) | 10 | 0.86 | 0.59 |
| (c) Property, Plant & Equipement | 11 | 19.44 | 25.10 |
| (d) Other Non-Financial Assets | 12 | 0.88 | 0.30 |
| **Sub Total- Non Financial Assets** | | **27.87** | **25.99** |
| | | | |
| **TOTAL ASSETS** | | **1361.86** | **1257.10** |
| **LIABILITIES AND EQUITY** | | | |
| | | | |
| **LIABILITIES** | | | |
| **Financial Liabilities** | | | |
| **(a) Trade payables** | | | |
| i) total outstanding dues of micro enterprises and small enterprises | | - | - |
| ii) total outstanding dues of creditors other than micro enterprises and small enterprises | | - | - |
| **b) Other payables** | | | |
| i) total outstanding dues of micro enterprises and small enterprises | | 1.66 | 0.00 |
| ii) total outstanding dues of creditors other than micro enterprises and small enterprises | | 0.36 | 2.12 |
| c) Other Financial Liabilities | | | |
| **Sub Total- Financial Liabilities** | 13 | **2.02** | **2.12** |
| | | | |
| **Non-Financial Liabilities** | | | |
| (a) Current Tax Liabilities (Net) | | - | 1.22 |
| (b) Deferred Tax Liabilities (Net) | | - | - |
| (c) Provisions | 14 | 2.18 | 0.97 |
| (d) Other Non Financial Liabilities | 15 | 35.64 | 17.57 |
| **Sub Total -Non Financial Liabilities** | | **37.82** | **19.76** |
| | | | |
| **EQUITY** | | | |
| a) Equity Share Capital | 16 | 185.00 | 185.00 |
| b) Other Equity | 17 | 1137.02 | 1050.22 |
| **Sub Total equity** | | **1322.02** | **1235.22** |
| | | | |
| **TOTAL EQUITY AND LIABILITIES** | | **1361.86** | **1257.10** |

**The notes referred to above form an integral part of the financial statements**
**As per our report of even date attached**

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**
**Place : Jaipur**
**Date : 08.05.2025**

**For and on behalf of the Board of Directors**

**Rajesh Kumar Sodhani**
**Managing Director**
**(DIN: 02516856)**

**Priya Sodhani**
**Director**
**(DIN: 02523843)**

**Devi Dutt Agarwal**
**Chief Financial Officer**

**Kirti Mool Chand Jain**
**Company Secretary**

# OASIS SECURITIES LIMITED

Registered Office : Raja Bahadur Compound building No 5 2nd Floor 43 Tamarind Lane, Mumbai, Maharashtra, India, 400023
Corporate Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block C ,Vaishali Nagar,, Jaipur, Rajasthan, 302021
Tel. No :40463500 / 01
E-mail :sodhanioasis@gmail.com Website : www.oasiscaps.com

**Statement of profit and loss for the year ended 31st March 2025**

**Rs In (Lakhs)**

| Particulars | Note No. | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|---|---|---|
| **Income** | | | |
| a) Revenue from Operations | | | |
| (i) Interest Income | 18 | 80.52 | 49.57 |
| (ii) Dividend Income | | 0.27 | 1.48 |
| (iii) Fees and commission Income | | - | - |
| (iv) Net gain on fair value changes | 19 | 79.94 | 247.69 |
| (v) Net gain on derecognition of financial instruments under amortised cost category | | - | - |
| (vi) Other operating Income | | | |
| b) Other Income | 20 | 6.54 | 82.51 |
| **Total Income** | | **167.27** | **381.25** |
| **Expenses** | | | |
| a) Finance costs | 21 | 0.12 | 0.06 |
| b) Impairment on financial instruments | 22 | (21.35) | 3.93 |
| c) Employee benefits expense | 23 | 19.58 | 165.13 |
| d) Depreciation and amortisation expense | 10 | 2.85 | 6.39 |
| e) Other expenses | 24 | 54.34 | 28.21 |
| **Total Expenses** | | **55.54** | **203.72** |
| **Profit before tax** | | **111.73** | **177.53** |
| **Tax Expenses** | | | |
| - Current Tax | | 25.21 | 31.65 |
| - MAT Credit Entitlement | | 0.00 | 0.72 |
| - Deferred Tax | | 0.27 | 3.65 |
| **Total Tax Expense** | | **24.94** | **36.02** |
| **Profit for the period** | | **86.79** | **141.51** |
| **Other Comprehensive Income** | | | |
| a) Items that will not be reclassified to profit or loss | | - | - |
| (i) Remeasurement gains/losses on defined benefit plans | | - | (5.35) |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | - | - |
| b) Items that will be reclassified to profit or loss | | - | - |
| (i) Income tax relating to items that will be reclassified to profit or loss | | - | - |
| **Total Other Comprehensive Income/ (Loss), net of taxes** | | **0.00** | **(5.35)** |
| **Total Comprehensive Income / (Loss) for the period** | | **86.79** | **136.16** |
| **Earning per Equity Share** | 25 | | |
| Paid Up Equity Share Capital | | 185.00 | 185.00 |
| Number of Equity Share (In full figures) | | 18500000 | 1850000 |
| Face value per Equity Share (In full figures) | | 1 | 10 |
| a) Basic (Rs) | | 0.47 | 0.74 |
| b) Diluted (Rs) | | 0.47 | 0.74 |

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**

**Place : Jaipur**
**Date : 08.05.2025**

**For and on behalf of the Board of Directors**

**Rajesh Kumar Sodhani**
**Managing Director**
**(DIN: 02516856)**

**Priya Sodhani**
**Director**
**(DIN: 02523843)**

**Devi Dutt Agarwal**
**Chief Financial Officer**

**Kirti Mool Chand Jain**
**Company Secretary**

# OASIS SECURITIES LIMITED

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E-mail :sodhanioasis@gmail.com Website : www.oasiscaps.com

**Cash flow statement for the year ended 31st March 2025**

Rs In (Lakhs)

| Particulars | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---|---|
| **Cash flow from operating activities** | | |
| **Profit/ (loss) before tax** | **111.73** | **177.53** |
| **Adjustments for:** | | |
| Depreciation Expense | 2.85 | 6.39 |
| Finance Costs | 0.12 | 0.06 |
| Interest Income | (80.52) | (52.58) |
| Dividend Income | (0.27) | (1.48) |
| Employee Benefits | 19.21 | 164.50 |
| Impairment on financial instruments | (21.35) | 3.93 |
| Remeasurement gains/(losses) on defined benefit plans | 0.00 | (5.35) |
| Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL) | 79.94 | (247.69) |
| Loss on sale of fixed assets | 9.24 | |
| | **120.95** | **45.31** |
| Cash inflow from interest on loans & deposits | 80.52 | 52.58 |
| Cash inflow from dividend | 0.27 | 1.48 |
| Cash outflow towards employee benefits | (19.21) | (164.50) |
| Cash outflow towards finance cost | (0.12) | (0.06) |
| **Cash generated from operation before working capital changes** | **182.42** | **(65.20)** |
| **Changes in operating assets and liabilities** | | |
| (Increase)/ decrease in deffered tax asset and current tax | (6.97) | |
| (Increase)/ decrease in other receivables | - | 76.53 |
| (Increase)/ decrease in loans | (426.95) | -58.26 |
| (Increase)/ decrease in other Financial Assets | (3.57) | - |
| (Increase)/ decrease in other non financial Assets | (0.58) | 0.06 |
| Increase / (Decrease) in other payable | (0.10) | -6.44 |
| Increase / (Decrease) in provisions | 15.63 | -14.43 |
| Increase / (Decrease) in other non financial liabilities | 2.43 | 15.86 |
| **Cash generated from operations** | **(237.69)** | **-51.89** |
| Tax Expense | (24.94) | -16.98 |
| **Net cash flow from / (used in) operating activities (A)** | **(262.63)** | **-68.88** |
| **Cash flow from investing activities** | | |
| Purchase of property, plant and equipment | (19.44) | -1.02 |
| Proceeds from sale of property, plant and equipment | 13.00 | 0.00 |
| Purchase of investments measured at FVTPL | | -9329.00 |
| Proceeds from sale of investments measured at FVTPL | 278.69 | 9429.00 |
| Proceeds from sale of investments measured at cost | | 0.00 |
| **Net cash flow from / (used in) investing activities (B)** | **272.25** | **98.18** |
| **Cash flow from financing activities** | | |
| Proceeds from issue of shares | - | - |
| Proceeds from Other Equity | - | - |
| Proceeds from Borrowings | - | - |
| Repayment of borrowings | - | - |
| **Net cash flow from / (used in) financing activities (C)** | **0.00** | **0.00** |
| | | |
| **Net increase/ (decrease) in cash and cash equivalents (A+B+C)** | **9.63** | **29.30** |
| Cash and cash equivalents at the beginning of the year | 30.78 | 1.48 |
| **Cash and cash equivalents at the end of the year** | **40.41** | **30.78** |
| **Components of cash and cash equivalents:** | | |
| **Cash on hand** | **0.40** | **0.15** |
| **Cash at Bank** | **38.93** | **30.63** |
| **Cheque in hand** | **1.08** | **0.00** |

The above Cash flow statement has been prepared under the indirect method as set out in the IndAS 7 - "Statement of Cash Flows" as notified under Companies (Accounts) Rules, 2015.
The Previous GAAP figures have been reclassifed to confirm to IndAS presentation requirement for the purpose of this note.

| | |
|---|---|
| Corporate Information and Significant Accounting Policies | 1-2 |
| Notes to the financial statements | 3-35 |

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**

**For and on behalf of the Board of Directors**

**Rajesh Kumar Sodhani**
**Managing Director**
**(DIN: 02516856)**

**Priya Sodhani**
**Director**
**(DIN: 02523843)**

**Devi Dutt Agarwal**
**Chief Financial Officer**

**Kirti Mool Chand Jain**
**Company Secretary**

**Place : Jaipur**
**Date : 08.05.2025**

## OASIS SECURITIES LIMITED

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Tel. No :40463500 / 01
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### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

**A. Equity Share Capital**

Rs In (Lakhs)

| Balance as at 1st April 2024 | Changes in equity share capital during the year | Balance as at 31st March 2025 |
|---|---|---|
| 185.00 | - | 185.00 |

**B. Other Equity**

| Particulars | Reserves and Surplus | | | | Other Comprehensive Income | Total |
|---|---|---|---|---|---|---|
| | Retained Earnings | Statutory Reserve | General Reserve | Securities Premium | | |
| **Balance as on 1st April 2023** | **452.46** | **289.16** | **1.45** | **171.00** | **-** | **914.06** |
| Changes in accounting policy/prior period errors | | | - | - | | |
| Restated balance at the beginning of the reporting period | 452.46 | 289.16 | 1.45 | 171.00 | - | 914.06 |
| Profit for the year | 136.16 | - | - | - | - | 136.16 |
| Other Comprehensive Income for the year | - | - | - | - | - | - |
| Total Comprehensive Income for the year | 136.16 | - | - | - | - | 136.16 |
| Transfer from retained earnings | -27.23 | 27.23 | - | - | - | - |
| **Balance as at March 31, 2024** | **561.38** | **316.39** | **1.45** | **171.00** | **-** | **1,050.22** |
| **Balance as on 1st April 2024** | **561.38** | **316.39** | **1.45** | **171.00** | **-** | **1,050.22** |
| Changes in accounting policy/prior period errors | | | - | - | | |
| Restated balance at the beginning of the reporting period | 561.38 | 316.39 | 1.45 | 171.00 | - | 1050.22 |
| Profit for the year | 86.79 | - | - | - | - | 86.79 |
| Other Comprehensive Income for the year | 0.00 | - | - | - | - | - |
| Total Comprehensive Income for the year | 86.79 | - | - | - | - | 86.79 |
| Transfer from retained earnings | (17.36) | 17.36 | - | - | - | - |
| **Balance as at March 31, 2025** | **630.82** | **333.75** | **1.45** | **171.00** | **-** | **1137.02** |

**The notes referred to above form an integral part of the financial statements**

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**
**Place : Jaipur**
**Date : 08.05.2025**

**For and on behalf of the Board of Directors**

| | |
|---|---|
| **Rajesh Kumar Sodhani**<br>**Managing Director**<br>**(DIN: 02516856)** | **Priya Sodhani**<br>**Director**<br>**(DIN: 02523843)** |
| **Devi Dutt Agarwal**<br>**Chief Financial Officer** | **Kirti Mool Chand Jain**<br>**Company Secretary** |

**Oasis Securities Limited**

***Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025***

**Rs In (Lakhs)**

**3. Cash and cash equivalents**

| **Particulars** | **As at 31st March 2025** | **As at31st March 2024** |
|---|---|---|
| (i) Cash on hand | 0.40 | 0.15 |
| (ii) Balances with banks : | | |
| - in current accounts | 11.83 | 30.63 |
| (iii) Cheque in hand | 1.08 | 0.00 |
| **Total** | **13.31** | **30.78** |

**4.Bank Balances other than cash and cash equivalents**

| **Particulars** | **As at 31st March 2025** | **As at31st March 2024** |
|---|---|---|
| (ii) Balances with banks : | | |
| - in Fixed deposits(with original maturity more than 3 months) | 27.10 | 0.00 |
| **Total** | **27.10** | **0.00** |

**5. Other recievables**

| **Particulars** | **As at 31st March 2025** | **As at31st March 2024** |
|---|---|---|
| Other Advances* | 50.00 | 46.34 |
| **Total** | **50.00** | **46.34** |

*Receivable from mutual fund AMC

**6. Loans**

| *(Considered good)* | **As at 31st March 2025** | **As at 31st March 2024** |
|---|---|---|
| **Particulars** | **At amortised cost** | **At amortised cost** |
| | | |
| **(A) Loans** | | |
| Term loan | 828.00 | 401.05 |
| **Total Gross (A)** | **828.00** | **401.05** |
| Less: Allowance for expected credit loss | (3.31) | (24.66) |
| **Total Net (B)** | 824.68 | 376.38 |
| **Total** | **824.68** | **376.38** |
| | | |
| **(B)Loans** | | |
| (a) Secured by Tangible Assets | 92.71 | 0.00 |
| (b) Unsecured | 735.29 | 401.05 |
| **Total - Gross (B)** | **828.00** | **401.05** |
| Less: Impairment Loss Allowance | (3.31) | (24.66) |
| **Total - Net (B)** | **824.68** | **376.38** |
| | | |
| **(C)Loans** | | |
| (I). Loans in India | | |
| - Public Sector | - | - |
| - Others | 828.00 | 401.05 |
| **Total - Gross C(I)** | **828.00** | **401.05** |
| Less: Impairment Loss | (3.31) | (24.66) |
| **Total - Net C(I)** | **824.68** | **376.38** |
| b. Loans outside India | | |
| - Public Sector | - | - |
| - Others | - | - |
| **Total - Gross C(II)** | - | - |
| Less: Impairment Loss | - | - |
| **Total - Net C(II)** | - | - |

**6.1(a) An analysis of changes in the gross carrying amount:**

| Particulars | MARCH 31,2025 | | | |
|---|---|---|---|---|
| | Stage 1 | Stage 2 | Stage 3 | TOTAL |
| **Gross carrying amount opening balance** | **401.05** | - | - | **401.05** |
| New assets originated or purchased | 1972.83 | - | - | **1972.83** |
| Assets repaid(excluding write offs) | 1545.88 | - | - | **1545.88** |
| **New Assets originated (net)** | **828.00** | - | - | **828.00** |
| Transfers from Stage 1 | - | - | - | - |
| Transfers from Stage 2 | - | - | - | - |
| Transfers from Stage 3 | - | - | - | - |
| Changes to contractual cash flows due to modifications not resulting in derecognition | - | - | - | - |
| Amounts written off | - | - | - | - |
| Foreign exchange adjustments | - | - | - | - |
| **Gross carrying amount closing balance** | **828.00** | | | **828.00** |

**6.1(b) An analysis of changes in the ECL (Expected Credit Loss) allowances:**

| Particulars | MARCH 31 ,2025 | | | |
|---|---|---|---|---|
| | Stage 1 | Stage 2 | Stage 3 | Total |
| **ECL Allowance as at 31st March 2024** | 24.66 | - | - | **24.66** |
| New Assets originated or increase in existing assets | 5.13 | - | - | **5.13** |
| Assets closed or repaid (Including Written Off/ Paid off) | 26.48 | - | - | **26.48** |
| **New Assets originated (net)** | **3.31** | - | - | **3.31** |
| Transfer from Stage 1 | - | - | - | - |
| Transfer from Stage 2 | - | - | - | - |
| Transfer from Stage 3 | - | - | - | - |
| **ECL Allowance as at 31st March 2025** | **3.31** | | | **3.31** |

**OASIS SECURITIES LIMITED**
**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**Rs In (Lakhs)**

**7. Investments**

| Particulars | As at 31st March 2025 | | As at 31st March 2024 | |
|---|---|---|---|---|
| | At Amortized Cost | At Fair Value through profit and loss | At Amortized Cost | At Fair Value through profit and loss |
| **Investment in Equity shares (Quoted)** | | | | |
| ACC Ltd | - | - | - | 7.47 |
| Advanced Enzyme Techno | - | - | - | 3.48 |
| Ambuja Cement Ltd | - | - | - | 23.27 |
| Apeejay Surrendra Park Hotels | - | - | - | 20.97 |
| Asahi India Glass Ltd | - | - | - | 10.70 |
| Avenue Supermart Ltd | - | - | - | 22.65 |
| Balrampur.Chini | - | - | - | 18.08 |
| C P S Shapers Limited | - | - | - | 2.07 |
| E.I.D. Parry (India) | - | - | - | 19.10 |
| Housing Dev Fin Corp | - | - | - | 20.60 |
| IDBI Bank Ltd. | - | - | - | 16.18 |
| India Bulls Housing Fin Pp | - | - | - | 8.45 |
| Jana Small Finance Bank | - | - | - | 36.95 |
| JSW Infrastructure | - | - | - | 27.01 |
| Jyoti Structures | - | - | - | 15.68 |
| Krystal Integrated Services | - | - | - | 25.79 |
| L T Foods Ltd | - | - | - | 1.88 |
| Life Insurance Corporation Of India | - | - | - | 68.60 |
| M.M.Forging | - | - | - | 26.15 |
| Mahindra Holiday Ltd (Mhril) | - | - | - | 19.63 |
| On Mobiles Gl | - | - | - | 3.77 |
| Patanjali Foods | - | - | - | 26.72 |
| Spandana Sphoorty | - | - | - | 10.11 |
| Sun Pharmaceutical | - | - | - | 48.62 |
| Tata Consumer | - | - | - | 5.48 |
| Tata Technologies | - | - | - | 25.52 |
| Time Technoplast | - | - | - | 2.49 |
| TTK Healthcare | - | - | - | 47.46 |
| Whirlpool Of India | - | - | - | 24.30 |
| Suraj Estate Developers | - | 8.19 | - | - |
| Zee Entertainment Enter(Zeel) | - | 0.00 | - | 76.29 |
| Dynamic cables Ltd | - | 41.76 | - | - |
| Godavari Drugs | - | 11.72 | - | - |
| Mayur Uniquoters Ltd | - | 3.31 | - | - |
| One97 Communications | - | 11.75 | - | - |
| Mafatlala Industries | - | 29.38 | - | - |
| Solar Active Pharma | - | 6.41 | - | - |
| DCB Bank Ltd | - | 11.20 | - | - |
| **Investment in Equity shares (Unquoted)** | | | | |
| Star big b | 25.00 | - | - | - |
| **Investment in Preference shares (Unquoted)** | | | | |
| Stuish Capital Sevices Pvt Ltd | - | - | - | 12.00 |
| **Investment in Mutual Fund (Quoted)** | | | | |
| HDFC Overnight Growth | - | - | - | 100.07 |
| Aditya Birla Sunlife | - | 17.54 | - | - |
| Bajaj Finserve Money Market | - | 60.69 | - | - |
| Canara liquid Fund | - | 50.38 | - | - |
| Sbi Magnum low Duration fund | - | 141.56 | - | - |
| **SUBTOTAL** | **25.00** | **393.90** | **0.00** | **777.52** |
| **GRAND TOTAL** | **418.90** | | **777.52** | |

**Oasis Securities Limited**

**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**Rs In (Lakhs)**

**8. Other financial assets**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Security deposits *(unsecured)* | 0.00 | 0.09 |
| **Total** | **0.00** | **0.09** |

**9. Current Tax Assets**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Advance Tax For F.Y.24-25 | 26.50 | 0.00 |
| TDS on Dividend Income | 0.01 | 0.00 |
| TDS on Interest Income | 5.39 | 0.00 |
| Current Tax Expense | (25.21) | 0.00 |
| **Total** | **6.69** | **0.00** |

**10. Deferred tax Asset (net)**

| Particulars | As at 31st March 2025 | As at31st March 2024 |
|---|---|---|
| **Deferred tax asset** | | |
| Temporary difference in carrying value of property, plant and equipment | 0.00 | 0.32 |
| Temporary difference in expected credit loss | 0.86 | 0.00 |
| Provision for employee benefits | 0.00 | 0.27 |
| **Gross deferred tax assets** | **0.86** | **0.59** |
| **Net deferred tax liability/ (asset)** | **0.86** | **0.59** |

**Oasis Securities Limited**
**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**Rs In (Lakhs)**

**11. Property, plant and equipment**

| S.No. | Name of Assets | Gross Block | | | | Depreciation | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance As At 01.04.2024 | Addition During the year | Deletion During the year | As On 31.3.2025 | Upto 31.3.2024 | For the year | Total Upto 31.3.2025 | As At 31.3.2024 | As At 31.3.2025 |
| 1 | Computers | 3.68 | 0.00 | 0.43 | 3.25 | 2.92 | 0.33 | 3.25 | 0.76 | 0.00 |
| 2 | Office Equipment's | 6.75 | 0.00 | 1.06 | 5.69 | 5.50 | 0.19 | 5.69 | 1.25 | 0.00 |
| 3 | Motor Car | 41.48 | 0.00 | 20.75 | 20.73 | 18.39 | 2.34 | 20.73 | 23.09 | 0.00 |
| 4 | Land /Plot | 0.00 | 19.44 | 0.00 | 19.44 | 0.00 | 0.00 | 0.00 | 0.00 | 19.44 |
| | **Total** | **51.91** | **19.44** | **22.24** | **49.10** | **26.81** | **2.85** | **29.66** | **25.10** | **19.44** |

**Oasis Securities Limited**
**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**Rs In (Lakhs)**

**12. Other non-financial assets**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Prepaid expenses | 0.00 | 0.30 |
| Receivable from statutory authorities(Net) | 0.88 | 0.00 |
| **Total** | **0.88** | **0.30** |

**13. Payables**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| **Trade Payable** | | |
| Total outstanding dues of micro enterprises and small enterprises | 0.00 | 0.00 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| **Other Payable** | | |
| Total outstanding dues of micro enterprises and small enterprises | 1.66 | 0.00 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.36 | 2.12 |
| | 2.02 | 2.12 |
| **Total** | **2.02** | **2.12** |

The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of data collected by the Management. This has been relied upon by the auditors. The disclosure relating to Micro and Small Enterprises is as under:

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| (i) Principal amount remaining unpaid | 1.66 | 0.00 |
| (ii) Interest due thereon remaining unpaid | - | - |
| (iii) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act, 2006') along with the amount of payment made to the supplier beyond the appointed day during the period. | - | - |
| (iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the | - | - |
| (v) Interest accrued and remaining unpaid | - | - |
| (vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise. | - | - |
| **Total** | **1.66** | **0.00** |

**14. Provisions**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Provision for gratuity & others | - | 0.97 |
| Provision for expenses | 2.18 | 0.00 |
| **Total** | **2.18** | **0.97** |

**15. Other non-financial liabilities**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Statutory dues payable : | | |
| Other payable | 15.64 | 16.49 |
| Provident fund | - | 0.87 |
| Professional tax | - | 0.21 |
| Security received | 20.00 | 0.00 |
| | - | |
| **Total** | **35.64** | **17.57** |

**16. Equity Share Capital**

Amount in Lakhs

| Particulars | As at 31st March 2025 | | As at 31st March 2024 | |
|---|---|---|---|---|
| | No. of shares | Amount | No. of shares | Amount |
| **Authorised** | | | | |
| 5,00,00,000 Equity shares of Rs 1 each (Previous Year 31st March 2024 : 50,00,000 Equity shares of Rs. 10 each) | 500.00 | 500.00 | 50.00 | 500.00 |
| **Issued, Subscribed & Paid-up** | | | | |
| 1,85,00,000 Equity shares of Rs 1 each (Previous Year 31st March 2024 : 18,50,000 Equity shares of Rs. 10 each) | 185.00 | 185.00 | 18.50 | 185.00 |
| | **185.00** | **185.00** | **18.50** | **185.00** |

**(i) Reconciliation of number of Equity shares and amount outstanding at the beginning and at the end of the reporting period:**

| Equity Shares | As at 31st March 2025 | | As at 31st March 2024 | |
|---|---|---|---|---|
| | No. of shares | Amount in Lakhs | No. of shares | Amount in Lakhs |
| Balance at the beginning of the period/year | | | | |
| - Number of shares | 18.50 | 18.50 | 18.50 | 185.00 |
| Add: Shares increased due to split during the period/year | | | | |
| - Number of shares | 166.50 | 166.50 | - | - |
| **Outstanding at the end of the year** | **185.00** | **185.00** | **18.50** | **185.00** |

(b) During the year 2024-25, company has split its equity shares of face value Rs.10 to Rs.1 per share, which increased the number of shares from 18,50,000 to 1,85,00,000 on 28 February 2025.

**(ii) Terms/ rights attached to equity shares:**

The Company has one class of equity shares having par value of Rs.1 per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll are in proportion to his share of the paid-up equity capital of the Company. Voting rights cannot be excercised in respect of shares on which any call or other sums presently payable have not been paid.

In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion of the shares held by each shareholder.

**(iii) Details of shareholders holding more than 5% Shares in the Company:**

| Name of shareholder | As at 31st March 2025 | | As at 31st March 2024 | |
|---|---|---|---|---|
| | No. of shares | % of Holding | No. of shares | % of Holding |
| Equity shares of Rs 1 each, fully paid-up are held by | | | | |
| Indra Kumar Bagri | 0 | 0% | 7,73,103 | 41.79% |
| Anil Kumar Bagri | 0 | 0% | 2,64,335 | 14.29% |
| Advantage Overseas Private Limited | 0 | 0% | 87,890 | 4.75% |
| Rajesh Kumar Sodhani | 1,01,67,500 | 54.96% | 0 | 0% |
| Priya Sodhani | 28,09,510 | 15.19% | 0 | 0% |

**(iv) Shareholding of promoters**

| Name of promoters | Shares held by promoter as at 31 March, 2025 | | Shares held by promoter as at 31 March, 2024 | | % Change during the year |
|---|---|---|---|---|---|
| | No. of shares | % of total shares | No. of shares | % of total shares | |
| Anil Kumar Bagri | - | - | 2,64,335 | 14.29 | -100% |
| Amitkumar Indrakumar Bagri | - | - | 633 | 0.03 | -100% |
| Indra Kumar Bagri | - | - | 7,73,103 | 41.79 | -100% |
| Prerit Kamal Damani | - | - | 26,880 | 1.45 | -100% |
| Savitridevi Mangalchand Jajoo | - | - | 34,500 | 1.86 | -100% |
| Ishita Bagri | - | - | 46,450 | 2.51 | -100% |
| Archana Bagri | - | - | 31,600 | 1.71 | -100% |
| Gyan Chand Jain | 91,500 | 0.49 | - | - | 100% |
| Rajesh Kumar Sodhani | 1,01,67,500 | 54.96 | - | - | 100% |
| Priya Sodhani | 28,09,510 | 15.19 | - | - | 100% |
| Kailash Chandra Sodhani HUF | 27,580 | 0.15 | - | - | 100% |
| **NRI / Foreign individual :-** | | | | | |
| Ananya Amit Bagri | - | - | 83,000 | 4.49 | -100% |
| Stuti Anil Bagri | - | - | 46,450 | 2.51 | -100% |
| **Total shares held by Promoters** | 1,30,96,090 | 70.79 | 13,06,951 | 70.65 | |
| **Total shares issued by company** | 1,85,00,000 | 100 | 18,50,000 | 100 | - |

Oasis Securities Limited

**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**17. Other Equity**

| Particulars | Nature and Purpose | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|---|
| Securities Premium | Securities premium represents premium received on issue of shares. This amount can be utilised in accordance with the provisions of the Companies Act, 2013. | 171.00 | 171.00 |
| General Reserve | Amount set aside from retained profits as a reserve to be utilised for premissible general purpose as per Law | 1.45 | 1.45 |
| Statutory Reserve under RBI Act | Statutory reserve represents the Reserve Fund created under section 45-IC of the Reserve Bank of India Act, 1934. The Company is required to transfer a sum not less than twenty percent of its net profit every year as disclosed in the statement of profit and loss. The statutory reserve can be utilized for the purposes as may be specified by the Reserve Bank of India from time to time. | 333.75 | 316.39 |
| Retained Earnings | Retained earnings represents total of all profits retained since Company's inception. Retained earnings are credited with current year profits, reduced by losses, if any, dividend payouts, transfers to General reserve or any such other appropriations to specific reserves. It also includes impact of remeasurement of defined benefit plans. | 630.82 | 561.38 |
| TOTAL | | 1137.02 | 1050.22 |

**Oasis Securities Limited**

**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

### 18. Interest Income

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| On financial assets measured at amortised cost: | | |
| - on loans | 76.44 | 49.57 |
| - on bank deposits | 4.08 | |
| **Total** | **80.52** | **49.57** |

### 19. Net gain on fair value changes

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Net gain/(loss) on financial instruments at Fair Value through profit or Loss | | |
| - On trading portfolio: | | |
| Investments | | |
| Realised gain/(loss) | 111.51 | 199.31 |
| Unrealised gain/(loss) | (34.65) | 48.37 |
| Derivatives | | |
| Realised gain/(loss) | 3.08 | |
| **Total** | **79.94** | **247.69** |

### 20. Other income

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Interest income from Staff loan | | 0.96 |
| Interest on income tax refund | | 2.02 |
| Other miscellaneous income | | 0.04 |
| LIC Keyman Policy | | 79.50 |
| Fees and Other charges | 0.67 | |
| Processing Charges | 4.80 | |
| Liability Written Back | 1.07 | |
| **Total** | **6.54** | **82.51** |

### 21. Finance costs

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Other Interest Expense | 0.12 | 0.06 |
| **Total** | **0.12** | **0.06** |

**22. Impairment of financial instruments**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| On financial assets measured at amortised cost: | | |
| - On loans | (21.35) | 3.93 |
| **Total** | **(21.35)** | **3.93** |

**23. Employee benefits expense**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Salaries, wages and bonus | 18.68 | 81.78 |
| Contribution to provident and other funds | 0.15 | 81.49 |
| Staff welfare expenses | 0.37 | 1.22 |
| Director's sitting fees | 0.37 | 0.63 |
| **Total** | **19.58** | **165.13** |

**24. Other expenses**

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| Rent Expenses | 10.01 | |
| Advertisement expenses | 1.05 | 1.11 |
| Business development expenses | 4.84 | 6.62 |
| Telephone and Internet exp | 0.63 | - |
| Platform fee expenses | 0.74 | - |
| Communication costs | 0.00 | 1.66 |
| Donations | 7.50 | 2.00 |
| Depository Charges | 0.33 | 0.46 |
| Electricity expenses | 0.23 | 0.80 |
| Legal and professional fees | 7.52 | 7.16 |
| Membership & Subscription | 0.44 | 0.51 |
| Miscellaneous expenses | 0.09 | 0.79 |
| Motor car expenses | 0.30 | 2.82 |
| Payment to auditors' (refer note below) | 0.75 | 0.75 |
| Printing and stationery | 0.01 | 0.98 |
| Repairs and maintenance | 2.36 | 0.71 |
| Travelling and conveyance | 1.66 | 1.85 |
| Listing Fees | 3.85 | 0.00 |
| Loss on sale of assets | 9.24 | 0.00 |
| Transaction charges/Brokerage charges | 0.18 | 0.00 |
| Software renewal expenses | 0.03 | 0.00 |
| Trading Charges | 2.57 | 0.00 |
| **Total** | **54.34** | **28.21** |

**Note: Payments to auditor's**

| | | |
|---|---|---|
| Statutory audit | 0.75 | 0.75 |
| Add: GST on above | 0.14 | 0.14 |
| **Total** | **0.89** | **0.89** |

**Oasis Securities Limited**
**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**Note no. 25**

Earnings per Share is calculated by dividing the Profit after Tax, attributable to the Equity shareholders by the weighted average number of Equity Shares Outstanding during the year as below:

(Rs in full figures)

| Particulars | 2024-25 | 2023-2024 |
|---|---|---|
| | | |
| Profit after Taxation (Rs.) | 86,79,481.83 | 1,36,15,888.20 |
| Weighted average no. of shares | | |
| - For Basic E.P.S (in No) | 1,85,00,000.00 | 1,85,00,000.00 |
| - For Diluted E.P.S (in No) (Refer Below | 1,85,00,000.00 | 1,85,00,000.00 |
| Note) | | |
| Basic Earnings per share (Rs.) | 0.47 | 0.74 |
| Diluted Earnings per Share (Rs.) | 0.47 | 0.74 |

****Calculation of Weighted Average no of Equity sahres (After the Split of Shares) 2024-25**

| Sr. no. | Particulars | Number of Shares | No of Days During The year | Number of Shares * Number of Days |
|---|---|---|---|---|
| | | (a) | (b) | (a*b) |
| A. | Opening balance | 18,50,000.00 | 365 | 67,52,50,000.00 |
| | spilt of shares | 1,66,50,000.00 | 365 | 6,07,72,50,000.00 |
| **C.** | **Total** | **1,85,00,000.00** | | **6,75,25,00,000.00** |
| | **Weighted average no. of Share(E/365)** | | | **1,85,00,000.00** |

****Calculation of Weighted Average no of Equity sahres (After the Split of Shares) 2023-2024**

| Sr. no. | Particulars | Number of Shares | No of Days During The year | Number of Shares * Number of Days |
|---|---|---|---|---|
| | | | | |
| | | (a) | (b) | (a*b) |
| A. | Opening balance | 18,50,000.00 | 366 | 67,71,00,000.00 |
| B. | spilt of shares | 1,66,50,000.00 | 366 | 6,09,39,00,000.00 |
| **E.** | **Total** | **1,85,00,000.00** | | **6,77,10,00,000.00** |
| | **Weighted average no. of Share(E/366)** | | | **1,85,00,000.00** |

**26. Segment reporting**

The Company operates in a single reportable segment i.e. Fund based activities including investment activities (Investment in securities) and financing activity, since the nature of the fund based activities are exposed to similar risk and return profiles hence they are collectively operating under a single segment. The Company operates in a single geographical segment i.e. domestic. Hence, the financial statements are reflective of the information required by Ind AS 108 on “Operating Segments”, as prescribed in Companies (Indian Accounting Standards (IND AS)) Rules 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

**27. Commitments and contingent liabilities**

| **Particulars** | **As at 31st March 2025** | **As at 31st March 2024** |
|---|---|---|
| Contingent liabilities not provided for in respect of: | | |
| **(i)** Income tax matters under appeal | | |
| Appeals by the company | - | 16.49 |

**26. Related party disclosures**

**(a) Entities in which Directors, Key Management Personnel or their relatives have significant influence.**

**Name of party**

Sodhani Academy Of Fintech Enablers

Sodhani Capital Limited

**(b) Key managerial personnel**

| | |
|---|---|
| Meenu Kabra | Director |
| Gyan Chand Jain | Director |
| Priya Sodhani | Director |
| Devi Dutt Agarwal | CFO , Whole-time director |
| Rajesh Kumar Sodhani | Managing Director |
| Manish Bihani | Additional Director |
| Kirti Mool Chand Jain | Company Secretary |

**(c) Significant transactions with related parties**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

| **Nature of transaction** | **Name of the Parties** | **As at 31st March 2025** | **As at 31st March 2024** |
|---|---|---|---|
| Board sitting fees | Indra Kumar Bagri | 0.09 | 0.21 |
| Board sitting fees | Smita Pachisia | 0.09 | 0.21 |
| Board sitting fees | Vimal Damani | 0.09 | 0.21 |
| Board sitting fees | Meenu Kabra | 0.10 | |
| Profession tax | Vimal Damani | - | - |
| Profession tax | Smita Pachisia | - | - |
| Purchase of material | Library of Nuts | - | 2.08 |
| Salary & allowance | Anil Kumar Bagri | - | 64.75 |
| Salary & allowance | Narendra Thanvi | - | 22.52 |
| Salary & allowance | Kirti Jain | 1.38 | 1.53 |
| Rent Paid | Rajesh Kumar Sodhani | 9.00 | - |

**(d)** Note:

The related party disclosures made in the financial statements are as per the requirements of Ind AS 24 on “Related Party Disclosures”, as prescribed in Companies (Indian Accounting Standards (IND AS)) Rules 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

No related party has any balance outstanding with the company for the financial year 2024-25 and 2023-24.

**Oasis Securities Limited**

**Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2025**

**28. Financial Ratios**

| Sr.nc | Ratio | Numerator | Denominator | 31st March 2025 | 31st March 2024 | % Variance |
|---|---|---|---|---|---|---|
| 1 | Capital to risk-weighted assets ratio (CRAR) | 1322.02 | 1330.45 | 99% | 90% | 11% |
| 2 | Tier I CRAR | 1322.02 | 1330.45 | 99% | 90% | 11% |
| 3 | Tier II CRAR | - | 1330.45 | - | - | |

28.1 Capital to risk-weighted assets ratio (CRAR) – Stock of High Quality Liquid Assets divided by Expected cash outflows for 30 days & Liquidity Coverage Ratio are not appliable since the Company is a Non-deposit taking NBFCs with asset size below ₹ 100 crore and pursuant to circular dt. 04.11.2019 RBI/2019-20/88 DOR.NBFC (PD) CC. No.102/03.10.001/2019-20.

**Tier I Capital :**

| **Particulars** | **31st March 2025** | **31st March 2024** |
|---|---|---|
| Paid up equity share Capital | 185.00 | 185.00 |
| All Reserves & Surplus (exl. Revaluation reserve) | 1137.02 | 1050.22 |
| Intangible Assets/ficticious assets | - | - |
| Current & b/f losses | - | - |
| Equity investments in subsidiaries | - | - |
| **Total** | **1322.02** | **1235.22** |

**Tier II Capital :**

| **Particulars** | **31st March 2025** | **31st March 2024** |
|---|---|---|
| Undiclosed Reserves | - | - |
| Revaluation reserve | - | - |
| (-) Discounting (55%) | - | - |
| General Provision & Loss reserves | - | - |
| Hybrid Debt Capital instruments | - | - |
| Subordinate debts | - | - |
| Investment reserves | - | - |
| **Total** | **-** | **-** |
| | | |
| **Total Capital Fund (Tier I + Tier II)** | **1322.02** | **1235.22** |

| **Risk Weighted assets :** | | **Amount** | | **31st March 202** | **31st March 2024** |
|---|---|---|---|---|---|
| **Particulars** | **Weight in %** | | | **Risk Weighted assets** | **Risk Weighted assets** |
| Cash balance, Balance with RBI & advances guarnateed by Govt. | 0% | 0.40 | 0.15 | 0.00 | 0.00 |
| Balance with other banks, advances guaranteed by banks | 20% | 40.01 | 30.63 | 8.00 | 6.13 |
| Loans(secured) | 50% | 92.34 | 0.00 | 46.17 | 0.00 |
| Loans(unsecured) | 100% | 732.34 | 376.38 | 732.34 | 376.38 |
| Other receivables | 100% | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 125% | 418.90 | 777.52 | 523.62 | 971.91 |
| Security deposit | 100% | 0.00 | 0.09 | 0.00 | 0.09 |
| Property , plant and equipment | 100% | 19.44 | 25.10 | 19.44 | 25.10 |
| Other non-financial asset | 100% | 0.88 | 0.30 | 0.88 | 0.30 |
| Deferred tax asset | 0% | 0.86 | 0.59 | 0.00 | 0.00 |
| Current Tax Asset | 0% | 6.69 | 0.00 | 0.00 | 0.00 |
| **Total** | | **1311.86** | **1210.77** | **1330.45** | **1379.91** |

**29. Financial instruments – Fair values and risk management**
**a) Accounting classification and fair values**

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

| 31st March 2025 | Carrying amount/Fair Value | | | Fair Value Hierarchy | | | |
|---|---|---|---|---|---|---|---|
| | Fair Value Through Profit and Loss | Amortised Cost | Total | Level 1 | Level 2 | Level 3 | Total |
| **Financial assets** | | | | | | | |
| Cash and cash equivalents | - | 13.31 | **13.31** | - | - | - | - |
| Bank Balances other than cash | | 27.10 | **27.10** | | | | |
| Recievables | | | | | | | |
| Trade recievable | - | - | - | - | - | - | - |
| Other recievable | - | | | - | - | - | - |
| Loans | - | 824.68 | **824.68** | - | - | - | - |
| Investments | | | | | | | |
| in mutual funds | 270.17 | | **270.17** | 270.17 | | - | **270.17** |
| in equity shares | 123.72 | 25.00 | **148.72** | 123.72 | - | 25.00 | **148.72** |
| Other Financial Assets | - | 0.00 | **0.00** | - | - | - | - |
| **Total** | **393.90** | **890.09** | **1283.99** | **393.90** | **0.00** | **25.00** | **418.90** |
| **Financial liabilities** | | | | | | | |
| Payables | | | | | | | |
| Trade payables | - | - | - | - | - | - | - |
| Other payables | - | 2.02 | **2.02** | - | - | - | - |
| **Total** | **-** | **2.02** | **2.02** | **-** | **-** | **-** | **-** |

| 31st March 2024 | Carrying amount/Fair Value | | | Fair Value Hierarchy | | | |
|---|---|---|---|---|---|---|---|
| | Fair Value Through Profit and Loss | Amortised Cost | Total | Level 1 | Level 2 | Level 3 | Total |
| **Financial assets** | | | | | | | |
| Cash and cash equivalents | - | 30.78 | **30.78** | - | - | - | - |
| Recievables | | | | | | | |
| Trade recievable | - | - | - | - | - | - | - |
| Other recievable | - | | | - | - | - | - |
| Loans | - | 376.38 | **376.38** | - | - | - | - |
| Investments | | | | | | | |
| in mutual funds | 100.07 | - | **100.07** | 100.07 | | - | **100.07** |
| in equity shares | 677.45 | - | **677.45** | 677.45 | - | - | **677.45** |
| Other Financial Assets | - | 0.09 | **0.09** | - | - | - | - |
| **Total** | **777.52** | **407.25** | **1184.78** | **777.52** | **-** | **-** | **777.52** |
| **Financial liabilities** | | | | | | | |
| Payables | | | | | | | |
| Trade payables | - | - | - | - | - | - | - |
| Other payables | - | 2.12 | **2.12** | - | - | - | - |
| **Total** | **-** | **2.12** | **2.12** | **-** | **-** | **-** | **-** |

**b) Fair value hierarchy**

The fair value of financial instruments as referred to in note (a) above have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

The categories used are as follows:

Level 1 - Quoted prices (unadjusted) for identical assets and liabilities in an active markets.
Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).
Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

**c) Measurement of Fair Value**

The fair values of financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Methods and assumptions used to estimate the fair values are consistent in all the years. The following methods and assumptions were used to estimate the fair values:

i) The fair values of investments in mutual fund units is based on the net asset value ('NAV') as stated by the issuers of mutual funds. Net asset values represent the price at which the issuer will issue further units in the mutual fund and the price at which issuers will redeem such units from the investors.

ii) The Management assesses that fair values of trade receivables, cash and cash equivalents, other bank balances, loans, trade payables, current borrowings, other current liabilities and other financial liabilities (current), approximate to their carrying amounts largely due to the short-term maturities of these instruments.
iii) The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amount would be significantly different from the values that would eventually be received or settled.

**d) Risk Management Framework**

The Company's business activities expose it to a variety of financial risks, namely credit risk, liquidity risk and market risks. Market risks comprise currency risk and interest rate risk. The Company's Senior Management and Key Management Personnel have the ultimate responsibility for managing these risks. The Management has a process to identify and analyse the risks faced by the Company, to set appropriate risk limits and to control and to monitor risks and adherence to these limits. Risk Management policies and systems are reviewed regularly to reflect changes in market conditions and Company's activities. Further, Audit Committee undertakes regular reviews of Risk Management Controls and Procedures.

i) Credit risk

Credit risk is the risk that a customer or counterparty fails to meet its contractual obligations resulting in financial loss to the Company. The Company is exposed to credit risk from its operating activities (trade & other receivables) and from its financing activities including investments in mutual funds, deposits with banks and financial institutions and financial instruments. Credit risk has always been managed by the Company through credit approvals and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company has adopted expected lifetime credit loss model to assess the impairment loss, and is positive of the realisibility of the other trade receivables and other Financial Asset.

*Loans, Trade & other Receivables*

Credit risk from trade & other receivables is managed by establishing credit limits, credit approvals and monitoring creditworthiness of the customers. Outstanding customer receivables are regularly monitored. The Company has computed credit loss allowances based on Expected Credit Loss Model, which excludes transactions with subsidiaries. The ageing of trade receivables is as follows:

| Particulars | t March 2025 | t March 2024 |
|---|---|---|
| Loans | 828.00 | 401.05 |
| Less: Allowance for expected credit loss | (3.31) | (24.66) |
| | **824.68** | **376.38** |
| **Trade & Other Receivables** | | |
| Outstanding for less than one year | 0.00 | 0.00 |
| Others | - | - |
| | **0.00** | **0.00** |
| Less: - Allowance for doubtful debts | - | - |
| **Total** | **824.68** | **376.38** |

*Investments in Mutual Funds and Bank Balances*
The Company's exposure in balances with banks and investments in Mutual Funds is limited, as the counterparties are highly rated banks and financial institutions.

ii) Liquidity risk

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses.

The following tables detailed the Company's remaining contractual maturities of financial liabilities as at the reporting date with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The table includes both interest and principal cash flows.

Contractual maturities of Financial Liabilities as on 31st March 2025

| **31st March 2025** | **Carrying amount** | **Fair Value Hierarchy** | | |
|---|---|---|---|---|
| | | **Total** | **Within 12** | **After 12** |
| **Trade Payables** | | | | |
| Other Payables | - | **-** | - | - |
| Total financial liabilities (A) | 2.02 | **2.02** | 2.02 | - |
| **Total** | **2.02** | **2.02** | **2.02** | **-** |

| **31st March 2024** | **Carrying amount** | **Fair Value Hierarchy** | | |
|---|---|---|---|---|
| | | **Total** | **Within 12** | **After 12** |
| **Trade payables** | | | | |
| Other payables | - | **-** | - | - |
| Total financial liabilities (A) | 2.12 | **2.12** | 2.12 | - |
| **Total** | **2.12** | **2.12** | **2.12** | **-** |

iii) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk

Currency risk

The Company's operations are only in India which results in no foregin currency risk exposure.

Interest rate risk

The company has no borrowings and investments in interest bearing instruments. Hence, company has no interest rate risk exposure.

**Capital Management**

The Company's objective is to maintain appropriate levels of capital to support its business strategy taking into account the regulatory, economic and commercial environment. The Company aims to maintain a strong capital base to support the risks inherent to its business and growth strategies. The Company endeavours to maintain a higher capital base than the mandated regulatory capital at all times.

**30. Maturity analysis of assets and liabilities**

The table below set out carrying amount of assets and liabilities according to when they are expected to be recovered or settled. With

| Particulars | As at March 31, 2025 | | | As at March 31, 2024 | | |
|---|---|---|---|---|---|---|
| | Within 12 months | After 12 months | Total | Within 12 months | After 12 months | Total |
| **ASSETS** | | | | | | |
| **Financial assets** | **241.93** | **1042.05** | **1283.99** | **1184.78** | **-** | **1184.78** |
| Cash and cash equivalents | 13.31 | - | 13.31 | 30.78 | - | 30.78 |
| Bank Balances other than | 27.10 | | | | | |
| Recievables | | | 0.00 | | | - |
| 'Trade recievable | - | - | 0.00 | - | - | - |
| 'Other recievable | | - | 0.00 | 0.00 | - | 0.00 |
| Loans | 201.53 | 623.16 | 824.68 | 376.38 | - | 376.38 |
| Investments | | 418.90 | 418.90 | 777.52 | - | 777.52 |
| Other Financial Assets | 0.00 | - | 0.00 | 0.09 | - | 0.09 |
| **Non-financial assets** | **6.69** | **21.18** | **27.87** | **-** | **25.40** | **25.40** |
| Property, plant and equipment | - | 19.44 | 19.44 | - | 25.10 | 25.10 |
| Other non-financial assets | - | 0.88 | 0.88 | - | 0.30 | 0.30 |
| Deferred Tax asset | | 0.86 | 0.86 | | | |
| Current Tax asset | 6.69 | | 6.69 | | | |
| **Total Assets (A+B)** | **248.63** | **1063.23** | **1311.86** | **1184.78** | **25.40** | **1210.18** |
| **LIABILITIES** | | | | | | |
| **Financial liabilities** | **2.02** | **-** | **2.02** | **2.12** | **-** | **2.12** |
| Payables | | | | | | |
| Trade payables | - | - | - | - | - | - |
| Other payables | 2.02 | - | **2.02** | 2.12 | - | **2.12** |
| **Non-financial liabilities** | **35.64** | **2.18** | **37.82** | **17.57** | **0.97** | **18.54** |
| Deferred tax liabilities (net) | | - | - | | - | - |
| Provisions | | 2.18 | 2.18 | | 0.97 | 0.97 |
| Other non-financial liabilities | 35.64 | - | 35.64 | 17.57 | - | 17.57 |
| **Total liabilities (A+B+C)** | **37.66** | **2.18** | **39.84** | **19.69** | **0.97** | **20.67** |

**31. Other matters**

Information with regard to other matters specified Schedule III of the Act, is either nil or not applicable to the Company for the year.

**32.** Previous years’ figures have been regrouped / restated wherever necessary to conform to current year’s classification

**33. Other Notes:**

a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding

b) The quarterly information statement filed by the Company with banks or financial institutions are in agreement with the books of accour

c) The Company has not been declared as Wilful defaulter by any Banks, Financial institution or Other lenders.

d) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

e) The provision related to number of layers as prescribed under section 2(87) of the Companies Act read with Companies (Restriction on

f) The Company have not advanced or given loan or invested funds to any other person(s) or entity(ies), including foreign entities

(Intermediaries) with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries except loans or advances given in normal course of business.

g) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries except loans or advances given in normal course of business.

h) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

i) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

j) Relationship with Struck off Companies :
The Company has performed an assessment to identify transactions with struck off companies as at 31 March 2024 and no such company was identified.

**34. Events after reporting**
There have been no events after the reporting date that require disclosure in these financial statements.

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The notes refered to above form an integral part of the financial statements
As per our report of even date attached

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**

**Place : Jaipur**
**Date : 08.05.2025**

**For and on behalf of the Board of Directors**

**Rajesh Kumar Sodhani**
**Managing Director**
**(DIN: 02516856)**

**Priya Sodhani**
**Director**
**(DIN: 02523843)**

**Devi Dutt Agarwal**
**Chief Financial Officer**

**Kirti Mool Chand Jain**
**Company Secretary**

## 35.3 Expected Credit Loss as at 31-03-2025

| **Asset Classification as per RBI norms** | **Asset Classification as per INDAS 109** | **Gross Carrying Amount As per INDAS** | **Loss Allowances (Provisions) as required under INDAS 109** | **Net Carrying Amount** | **Provision required as per IRACP norms** | **Difference between INDAS 109 provisions and IRACP norms** |
|---|---|---|---|---|---|---|
| Performing Assets: | | | | | | |
| Standard | Stage 1 | 828.00 | 3.31 | 824.68 | 3.31 | 0.00 |
| | Stage 2 | | | | | |
| Subtotal | | **828.00** | **3.31** | **824.68** | **3.31** | **0.00** |
| | | | | | | |
| Non-performing Assets: | | | | | | |
| Substandard | Stage 3 | | | | | |
| | | | | | | |
| Doubtful | | | | | | |
| -upto 1 year | Stage 3 | | | | | |
| -1 to 3 year | Stage 3 | | | | | |
| -more than 3 year | Stage 3 | | | | | |
| Subtotal for doubtful | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | |
| Loss | Stage 3 | | | | | |
| Subtotal for NPA | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Total** | **828.00** | **3.31** | **824.68** | **3.31** | **0.00** |

**35.1 Additional NBFC disclosures:**

As required in terms of paragraph 18 of Master Direction DNBR.PD.007/03.10.119/2016-17 dated May 31, 2018 – Master Direction - Non-Banking Financial Company - Non-Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016 ("Directions").

| **Particulars** | **March 31, 2025** | | **March 31, 2024** | |
|---|---|---|---|---|
| | Amount outstanding | Amount overdue | Amount outstanding | Amount overdue |
| (1) Loans and advances availed by the NBFCs inclusive of interest accrued thereon but not paid: | | | | |
| (a) Debentures : Secured | - | - | - | - |
| : Unsecured | - | - | - | - |
| (other than falling within the meaning of public deposits*) | | | | |
| (b) Deferred credits | - | - | - | - |
| (c) Term loans | - | - | - | - |
| (d) Inter-corporate loans and borrowings | - | - | - | - |
| (e) Commercial Paper | - | - | - | - |
| (f) Other Loans – WCDL | - | - | - | - |
| (g) Other Loans – Cash Credit | - | - | - | - |
| (h) Other Loans – Finance Lease Obligation | - | - | - | - |
| * Please see Note 1 below | | | | |
| (2) Break-up of (1)(f) above (Outstanding public deposits inclusive of interest accrued thereon but not paid): | | | | |
| (a) In the form of Unsecured debentures | - | - | - | - |
| (b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security | - | - | - | - |
| (c) Other public deposits | - | - | - | - |
| * Please see Note 1 below | | | | |
| | | | | |
| **Assets side:** | **Amount outstanding** | | **Amount outstanding** | |
| (3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below]: | | | | |
| | **March 31, 2025** | | **March 31, 2024** | |
| (a) Secured | 92.71 | - | - | - |
| (b) Unsecured | 735.29 | | 401.05 | - |
| (4) Break up of leased assets and stock on hire and hypothecation loans counting towards AFC activities | | | | |
| | **March 31, 2025** | | **March 31, 2024** | |
| (i) Lease assets including lease rentals under sundry debtors: | | | | |
| (a) Finance lease | - | - | - | - |
| (b) Operating lease | - | - | - | - |
| (ii) Stock on hire including hire charges under sundry debtors: | | | | |
| (a)Assets on hire | - | - | - | - |
| (b)Repossessed Assets | - | - | - | - |
| (iii) Other loans counting towards AFC activities | | | | |
| (a) Loans where assets have been repossessed | - | - | - | - |
| (b) Loans other than (a) above | - | - | - | - |
| (5) Break-up of investments: | | | | |
| | **March 31, 2025** | | **March 31, 2024** | |
| Current Investments: | | | | |
| 1. Quoted: | | | | |
| (i)Shares: (a)Equity | 123.72 | - | 665.45 | - |
| (b)Preference | - | - | - | - |
| (ii) Debentures and Bonds | - | - | - | - |
| (iii) Units of mutual funds | 270.17 | - | 100.07 | - |
| (iv) Government Securities | - | - | - | - |
| (v) Others – Commercial Paper | - | - | - | - |
| 2. Unquoted: | | | | |
| (i)Shares: (a)Equity | 25.00 | - | - | - |
| (b)Preference | - | - | 12.00 | - |
| (ii) Debentures and Bonds | - | - | - | - |
| (iii) Units of mutual funds | - | - | - | - |
| (iv) Government Securities | - | - | - | - |
| (v) Others – Commercial Paper | - | - | - | - |

**35.2 Additional NBFC disclosures (continued…)**

(5) Break-up of investments:

| | March 31, 2025 | | March 31, 2024 | |
|---|---|---|---|---|
| Long term investments: | | | | |
| 1. Quoted: | | | | |
| (i)Shares: (a)Equity | - | - | - | - |
| (b)Preference | - | - | - | - |
| (ii) Debentures and Bonds | - | - | - | - |
| (iii) Units of mutual funds | - | - | - | - |
| (iv) Government Securities | - | - | - | - |
| (v) Others – Commercial Paper | - | - | - | - |
| 2. Unquoted: | | | | |
| (i)Shares: (a)Equity | - | - | - | - |
| (b)Preference | - | - | - | - |
| | - | - | - | - |
| (ii) Debentures and Bonds | - | - | - | - |
| (iii) Units of mutual funds | - | - | - | - |
| (iv) Government Securities | - | - | - | - |
| (v) Others – Commercial Paper | - | - | - | - |

(6) Borrower group-wise classification of assets financed as in (3) and (4) above: Refer note 2 below:

| **Category** | **Amount net of provisions** | | **Amount net of provisions** | |
|---|---|---|---|---|
| | **March 31, 2025** | | **March 31, 2024** | |
| | **Secured** | **Unsecured** | **Secured** | **Unsecured** |
| 1. Related Parties** | | | | |
| (a) Subsidiaries | - | - | - | - |
| (b) Companies in the same group | - | - | - | - |
| (c) Other related parties | - | - | - | - |
| 2. Other than related parties | 92.71 | 735.29 | | 401.05 |
| Total | **92.71** | **735.29** | **-** | **401.05** |

** As per Accounting Standard 18 (Please see Note 3)*** Refer note 27

(7) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted): Please see note 3 below:

| **Category** | **Amount net of provisions** | | **Amount net of provisions** | |
|---|---|---|---|---|
| | **March 31, 2025** | | **March 31, 2024** | |
| 1. Related Parties** | | | | |
| (a) Subsidiaries | - | - | - | - |
| (b) Companies in the same group | - | - | - | - |
| (c) Other related parties | - | - | - | - |
| 2. Other than related parties | 418.90 | - | 777.52 | - |
| Total | 418.90 | - | 777.52 | - |

** As per Accounting Standard 18 (Please see Note 3)*** Refer note 27

Other information:

| | **March 31, 2025** | | **March 31, 2024** | |
|---|---|---|---|---|
| (i) Gross Non-Performing Assets | | | | |
| (a) Related parties | - | - | - | - |
| (b) Other than related parties | - | - | - | - |
| (ii) Net Non-Performing Assets | | | | |
| (a) Related parties | - | - | - | - |
| (b) Other than related parties | - | - | - | - |
| (iii) Assets acquired in satisfaction of debt | - | - | - | - |

**Notes:**

1. As defined in point xix of paragraph 3 of Chapter -2 of Directions.
2. All Accounting Standards prescribed in the Companies (Accounts) Rules, 2014 issued by the Central Government, are applicable including for valuation of

**For Rajvanshi & Associates**
**Chartered Accountants**
**(FRN: 005069C)**

**Abhishek Rajvanshi**
**Partner**
**Membership No: 440759**

**Place : Jaipur**
**Date : 08.05.2025**

**For and on behalf of the Board of Directors**

**Rajesh Kumar Sodhani**
**Managing Director**
**(DIN: 02516856)**

**Priya Sodhani**
**Director**
**(DIN: 02523843)**

**Devi Dutt Agarwal**
**Chief Financial Officer**

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**Company Secretary**